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Government
of Canada

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Government
Publications

14

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2002

Volume II

Part I

Details of Expenditures and Revenues

Canada



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 2002

Volume II

Part I

**Details of
Expenditures and
Revenues**



Canada



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VOLUME II (PART I)

2001-2002

PUBLIC ACCOUNTS OF CANADA

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Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 4 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the Accounts of Canada and from more detailed records maintained in departments and agencies. The Accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, the Parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in two volumes. Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, aggregated by ministry while Part II presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain tables and statements in Part I

display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

• Main and Supplementary Estimates

Include:

- spending authorities requested in the Estimates;
- forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

• Adjustments and transfers

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10 and 15 or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpended amounts paid or settled in the current year.
- proceeds from the disposal of surplus Crown assets.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

• Disposition of Authorities

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer pay-

ments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of Part I is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- | | |
|----------|---|
| Table 1 | presents the revenues and expenditures on both a gross and net basis |
| Table 2 | presents expenditures by type for each ministry |
| Table 2a | reconciles Table 2 with Table 1 |
| Table 2b | presents details by ministry of the other transfer payments |
| Table 2c | presents details of the other program expenditures of other ministries |
| Table 3 | presents expenditures by standard object for each ministry |
| Table 3a | reconciles Table 3 with Table 1 |
| Table 4 | presents revenues by ministry |
| Table 4a | reconciles Table 4 with Table 1 |
| Table 5 | presents the source and disposition of budgetary authorities by ministry |
| Table 6 | presents the source and disposition of non-budgetary authorities by ministry |
| Table 7 | presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory) |

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 24)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and business line descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Business Line*
This statement displays by program the total authorities available for use and the authorities used in the current year for each business line under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

This statement displays by program the nature of revenues under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Business Line* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Respendable Amounts* statement can be traced to the *Programs by Business Line* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

SECTION 1

2001-2002

PUBLIC ACCOUNTS OF CANADA

Summary Tables

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TABLE 1

Statement of Revenues and Expenditures

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3 of the *Public Accounts of Canada*.

(in thousands of dollars)

REVENUES	Gross	Net	EXPENDITURES	Gross	Net
TAX REVENUES—			Transfer Payments—		
Income tax—			Old age security benefits, guaranteed income supplement and spouse's allowance	24,631,851	25,365,374
Personal	90,613,094	83,789,628	Employment insurance benefits	13,747,888	13,747,888
Corporation	24,012,791	24,012,791	Canada health and social transfer	17,300,000	17,300,000
Other income tax revenues	3,035,532	3,035,532	Fiscal arrangements	11,603,238	11,603,238
	<i>117,661,417</i>	<i>110,837,951</i>	Alternative payments for standing programs	(2,662,077)	(2,662,077)
Employment insurance premiums	17,980,448	17,980,448	Other	374,850	374,850
Other taxes and duties—			Canada child tax benefits	7,556,988	...
Goods and services tax	27,873,258	24,909,527	Other transfer payments	22,817,907	19,854,175
Energy taxes—			Total Transfer Payments	95,370,645	85,583,448
Excise tax—Gasoline	4,310,579	4,310,579	Crown Corporation Expenditures	5,511,170	4,081,880
Excise tax—Aviation gasoline and diesel fuel	447,346	447,346	Other Program Expenditures—		
Customs import duties	3,017,706	3,017,706	Agriculture and Agri-Food	1,150,325	1,017,506
Other excise taxes and duties—			Canada Customs and Revenue Agency	3,264,789	3,202,109
Excise duties	3,964,457	3,964,457	Fisheries and Oceans	1,337,358	1,299,447
Miscellaneous excise taxes and duties	(11,773)	(11,773)	Foreign Affairs and International Trade	1,694,094	1,574,751
	<i>39,601,573</i>	<i>36,637,842</i>	Health	1,624,699	1,573,179
TOTAL TAX REVENUES	175,243,438	165,456,241	Human Resources Development	2,500,954	2,215,398
NON-TAX REVENUES—			Industry	2,274,579	2,127,766
Return on investments	5,913,588	5,891,381	National Defence	10,982,277	10,570,935
Other non-tax revenues—	...	...	Public Works and Government Services	2,378,445	2,177,179
Refunds of previous years' expenditures			Solicitor General	4,405,974	3,406,678
Sales of goods and services—			Treasury Board	1,510,749	1,518,369
Rights and privileges	769,870	691,505	Other ministries	6,819,423	6,324,853
Lease and use of public property	428,223	14,286	Total Other Program Expenditures	39,943,666	37,008,170
Services of a regulatory nature	724,309	388,307	Total Program Expenditures	140,825,481	126,673,498
Services of a non-regulatory nature	1,633,645	103,763	Public Debt Charges	37,734,787	37,734,787
Sales of goods and information products	138,675	(47,400)	TOTAL EXPENDITURES	178,560,268	164,408,285
Other fees and charges	200,337	200,099			
Proceeds from the disposal of surplus					
Crown assets	59,377	59,377			
Miscellaneous non-tax revenues	2,355,752	557,671			
	<i>6,310,187</i>	<i>1,967,068</i>			
TOTAL NON-TAX REVENUES	12,223,775	7,858,989			
TOTAL REVENUES	187,467,213	173,315,230	(SURPLUS) / DEFICIT	(8,906,945)	(8,906,945)

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾							Total ministerial net expenditures ⁽³⁾					
		Old age security benefits ⁽²⁾	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support		Alternative payments for standing programs	Other	Total transfer payments	Other program expenditures	
2	Agriculture and Agri-Food Department	...	...	...	...	...	...	...	...	1,868,911	1,868,911	605,352	2,474,263
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	3,053	3,053
	Canadian Food Inspection Agency	...	...	...	...	...	...	...	...	28,095	28,095	409,704	437,799
	Canadian Grain Commission	...	...	...	...	...	...	...	...	...	...	21,156	21,156
	Farm Credit Canada	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry														
3	Canada Customs and Revenue Agency	...	...	...	...	...	...	...	...	1,897,006	1,897,006	1,039,265	2,936,271
4	Canadian Heritage Department	...	...	...	...	...	...	...	...	233,151	233,151	3,208,343	3,441,494
	Canada Council for the Arts	...	...	...	...	...	...	...	...	849,724	849,724	238,740	1,088,464
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	154,287	154,287
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	982,885	982,885
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	105,868	105,868
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	53,734	53,734
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	...	26,235	26,235
	National Archives of Canada	...	...	...	...	...	...	...	...	...	...	10,579	10,579
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	4,065	4,065	60,485	64,550
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	...	30,994	30,994
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	10,093	10,093
	National Film Board	...	...	...	...	...	...	...	...	322	322	62,769	63,091
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	43,234	43,234
	National Library	...	...	...	...	...	...	...	...	...	...	43,131	43,131
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	30	30	24,650	24,650
	Parks Canada Agency	...	...	...	...	...	...	...	...	3,224	3,224	445,193	448,417
	Public Service Commission	...	...	...	...	...	...	...	...	...	...	135,680	135,680
	Status of Women—Office of the Co-ordinator	...	...	...	...	...	...	...	...	10,000	10,000	11,785	21,785
	Total Ministry													
			867,365	867,365	2,542,050	3,409,415

5	Citizenship and Immigration									
	Department of Immigration and Refugee Board of Canada	...	...	...	...	...	...	337,151	606,793	943,944
	Total Ministry	...	...	...	...	...	...	337,151	711,288	1,048,439
6	Environment									
	Department of Canadian Environmental Assessment Agency	...	...	...	...	...	...	175,898	665,452	841,350
	Total Ministry	...	...	...	...	...	...	176,427	677,488	853,915
7	Finance									
	Department of Auditor General	...	17,300,000	11,871,238	...	...	(2,662,077)	1,768,927	28,278,088	41,518,896
	Canadian International Trade Tribunal	...	...	...	...	...	...	377	377	62,085
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	9,309	9,309
	Financial Transactions and Reports Analysis of Canada	...	...	...	...	...	...	...	3,910	3,910
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	35,761	35,761
	Total Ministry	...	17,300,000	11,871,238	...	...	(2,662,077)	1,769,304	28,278,465	41,632,582
8	Fisheries and Oceans									

	Total Ministry	...	...	...	...	...	...	173,249	173,249	1,338,743
9	Foreign Affairs and International Trade									
	Department of Canadian Commercial Corporation	...	...	...	...	...	...	497,525	497,525	1,362,683
	Canadian International Development Agency	...	...	...	...	...	...	1,907,733	1,907,733	15,831
	Export Development Canada	...	...	...	...	...	...	...	174,305	2,082,038
	International Development Research Centre	...	...	...	...	...	...	...	7,337	7,337
	International Joint Commission	...	...	...	...	...	...	...	98,889	98,889
	NAFTA Secretariat, Canadian Section	...	...	...	...	...	...	...	7,937	7,937
	Northern Pipeline Agency	...	...	...	...	...	...	...	1,882	1,882
	Total Ministry	...	...	...	...	...	...	2,405,258	2,405,258	4,074,378
10	Governor General									

	Total Ministry	...	...	...	...	...	...	321	321	17,760
11	Health									
	Department of Canadian Institutes of Health Research	...	...	...	...	...	...	1,122,036	1,557,041	2,679,077
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	494,540	494,540	29,607
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	3,051	3,051
	Total Ministry	...	...	...	...	...	...	1,616,576	1,593,650	3,210,226
12	Human Resources Development									
	Department of Canadian Industrial Relations Board	25,365,374	...	...	...	...	...	1,607,935	26,973,309	882,485
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	12,643	12,643
	Total Ministry	...	...	...	...	...	...	1,616,576	1,616,576	1,261

TABLE 2

Ministerial Expenditures by Type—Continued

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾							Total ministerial net expenditures ⁽³⁾			
		Old age security benefits ⁽²⁾	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support		Alternative payments for standing programs	Other transfer payments	Other program expenditures
13	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	3,167	3,167
	Total Ministry	25,365,374	...	...	...	...	...	...	1,607,935	26,973,309	899,556	27,872,865
	Indian Affairs and Northern Development											
13	Department Canadian Polar Commission	...	...	...	...	...	...	...	4,557,419	4,557,419	586,997	5,144,416
	Total Ministry	...	...	...	...	...	...	...	4,557,429	4,557,429	587,979	5,145,408
	Industry											
14	Department Atlantic Canada Opportunities Agency	...	...	...	...	...	...	...	872,955	872,955	536,585	1,409,540
	Canadian Space Agency	...	...	...	...	...	...	...	239,983	239,983	78,022	318,005
	Canadian Tourism Commission	...	...	...	...	...	...	...	47,044	47,044	289,088	336,132
14	Competition Tribunal	...	...	...	...	...	...	...	...	...	103,688	103,688
	Copyright Board	...	...	...	...	...	...	...	...	...	1,689	1,689
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	...	2,034	2,034
14	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	216,671	216,671	44,087	260,758
	National Research Council of Canada	...	...	...	...	...	...	...	37,608	37,608	37,608	75,216
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	149,784	149,784	491,464	641,248
14	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	555,508	555,508	32,051	587,559
	Standards Council of Canada	...	...	...	...	...	...	...	344,182	344,182	15,839	360,021
	Statistics Canada	...	...	...	...	...	...	...	561	561	6,940	7,501
14	Western Economic Diversification	...	...	...	...	...	...	...	201,795	201,795	49,792	251,587
	Total Ministry	...	...	...	...	...	...	...	2,628,483	2,628,483	2,279,047	4,907,530
	Justice											
15	Department Canadian Human Rights Commission	...	...	...	...	...	...	...	414,642	414,642	520,732	935,374
	Canadian Human Rights Tribunal	...	...	...	...	...	...	...	...	...	21,061	21,061
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	...	3,474	3,474
15	Federal Court of Canada	...	...	...	...	...	...	...	...	...	319,183	319,183
	Law Commission of Canada	...	...	...	...	...	...	...	...	...	41,457	41,457
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	3,188	3,188
15	Commissioners of Canada	...	...	...	...	...	...	...	...	...	16,379	16,379

TABLE 2

Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾										Total ministerial net expenditures ⁽³⁾
		Old age security benefits ⁽²⁾	Employment insurance benefits	Canada health and social transfer	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Alternative payments for standing programs	Other transfer payments	Other program expenditures	
21	Solicitor General											
	Department	...	...	...	...	...	...	...	...	49,453	97,538	146,991
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	248,589	248,589
	Correctional Service	...	...	...	...	...	...	...	...	4,922	1,504,587	1,509,509
	National Parole Board	...	...	...	...	...	...	...	...	19	34,500	34,519
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	2,739	2,739
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	...	1,587,416	1,635,110
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	698	698
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	4,653	4,653
	Total Ministry	...	...	...	...	...	...	...	...	102,088	3,480,720	3,582,808
22	Transport											
	Department	...	...	...	...	...	...	...	...	394,410	799,006	1,193,416
	Canadian Transportation Agency	...	...	...	...	...	...	...	...	...	25,767	25,767
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	1,146	1,146
	Total Ministry	...	...	...	...	...	...	...	...	394,410	825,919	1,220,329
23	Treasury Board	...	...	...	...	...	...	...	...	20,522	1,533,333	1,553,855
24	Veterans Affairs	...	...	...	...	...	...	...	...	1,557,444	689,062	2,246,506
Total ministerial expenditures		25,365,374	...	17,300,000	11,871,238	...	...	...	(2,662,077)	21,388,843	83,664,974	156,928,352

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

⁽¹⁾ Transfer payments for employment insurance benefits and Canada child tax benefits are reported in Table 2a.

⁽²⁾ Includes the guaranteed income supplement and the spouse's allowance.

⁽³⁾ Includes the public debt charges.

Recapitulation of External Expenditures by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, and the elimination of internal expenditures. The difference between gross and net expenditures is revenues netted against expenditures, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Transfer payments—										
Old age security benefits, guaranteed income supplement and spouse's allowance	25,365,374	...	...	...	...	25,365,374	...	(733,523)	...	24,631,851
Employment insurance benefits	...	13,747,888	...	...	...	13,747,888	...	...	...	13,747,888
Other levels of government—										
Canada health and social transfer	17,300,000	...	...	...	...	17,300,000	...	...	...	17,300,000
Fiscal arrangements	11,871,238	...	(268,000)	...	...	11,603,238	...	...	...	11,603,238
Canada Assistance Plan	...	...	...	...	...	...	...	...	...	...
Alternative payments for standing programs	(2,662,077)	...	...	...	...	(2,662,077)	...	...	...	(2,662,077)
Other	...	...	374,850	...	...	374,850	...	...	...	374,850
Total other levels of government	26,509,161	...	106,850	...	...	26,616,011	...	...	...	26,616,011
Canada child tax benefits	...	...	...	...	...	...	...	7,556,988	...	7,556,988
Other transfer payments ⁽¹⁾	21,388,843	90,415	(1,625,083)	...	...	19,854,175	...	2,963,732	...	22,817,907
Total transfer payments	73,263,378	13,838,303	(1,518,233)	...	...	85,583,448	...	9,787,197	...	95,370,645
Crown corporation expenditures	...	...	(299,698)	4,381,578	...	4,081,880	...	...	1,429,290	5,511,170
Other program expenditures—										
Agriculture and Agri-Food	1,039,265	4	...	...	(21,763)	1,017,506	132,819	...	...	1,150,325
Canada Customs and Revenue Agency	3,208,343	...	...	...	(6,234)	3,202,109	62,680	...	...	3,264,789
Fisheries and Oceans	1,338,743	243	...	...	(39,539)	1,299,447	37,911	...	...	1,337,358
Foreign Affairs and International Trade	1,669,120	...	...	(114,114)	19,745	1,574,751	119,343	...	...	1,694,094
Health	1,593,650	...	...	...	(20,471)	1,573,179	51,520	...	...	1,624,699
Human Resources Development	899,556	1,408,704	...	...	(92,862)	2,215,398	285,556	...	...	2,500,954
Industry	2,279,047	...	...	(143,167)	(8,114)	2,127,766	146,813	...	...	2,274,579
National Defence	11,929,136	(99,892)	(1,159,642)	...	(98,667)	10,570,935	411,342	...	...	10,982,277
Public Works and Government Services	4,428,485	10,254	...	(2,172,422)	(89,138)	2,177,179	201,266	...	...	2,378,445
Solicitor General	3,480,720	...	...	...	(74,042)	3,406,678	999,296	...	...	4,405,974
Treasury Board	1,533,333	...	...	...	(14,964)	1,518,369	(7,620)	...	...	1,510,749
Other ministries ⁽²⁾	8,958,095	(182,953)	33,143	(2,355,363)	(108,069)	6,324,853	494,570	...	...	6,819,423
Total other program expenditures	42,337,493	1,136,360	(1,126,499)	(4,785,066)	(554,118)	37,008,170	2,935,496	...	...	39,943,666
Total program expenditures	115,600,871	14,974,663	(2,944,430)	(403,488)	(554,118)	126,673,498	2,935,496	9,787,197	1,429,290	140,835,481
Total debt charges	41,327,481	(1,102,495)	(2,490,199)	...	...	37,734,787	...	...	...	37,734,787
TOTAL EXPENDITURES	156,928,352	13,872,168	(5,434,629)	(403,488)	(554,118)	164,408,285	2,935,496	9,787,197	1,429,290	178,560,268

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Agriculture and Agri-Food	1,897,006	...	...	...	...	1,897,006	...	...	...	1,897,006
Canadian Heritage	867,365	...	...	...	...	867,365	...	...	...	867,365
Canada Customs and Revenue Agency	233,151	...	...	...	...	233,151	...	2,963,732	...	3,196,883
Citizenship and Immigration	337,151	...	...	...	...	337,151	...	...	...	337,151
Environment	176,427	...	...	...	...	176,427	...	...	...	176,427
Finance	1,769,304	...	...	...	...	1,769,304	...	...	...	1,769,304
Fisheries and Oceans	173,249	...	...	...	...	173,249	...	...	...	173,249
Foreign Affairs and International Trade	2,405,258	...	...	...	...	2,405,258	...	...	...	2,405,258
Governor General	321	...	...	...	...	321	...	...	...	321
Health	1,616,576	...	...	...	...	1,616,576	...	...	...	1,616,576
Human Resources Development	1,607,935	90,415	...	...	...	1,698,350	...	...	...	1,698,350
Indian Affairs and Northern Development	4,557,429	...	...	...	...	4,557,429	...	...	...	4,557,429
Industry	2,628,483	...	...	...	...	2,628,483	...	...	...	2,628,483
Justice	414,642	...	...	...	...	414,642	...	...	...	414,642
National Defence	325,099	...	...	...	...	325,099	...	...	...	325,099
Natural Resources	256,935	...	...	...	...	256,935	...	...	...	256,935
Parliament	1,250	...	...	...	...	1,250	...	...	...	1,250
Privy Council	33,039	...	...	...	...	33,039	...	...	...	33,039
Public Works and Government Services	13,759	...	...	...	...	13,759	...	...	...	13,759
Solicitor General	102,088	...	...	...	...	102,088	...	...	...	102,088
Transport	394,410	...	...	...	...	394,410	...	...	...	394,410
Treasury Board	20,522	...	...	...	...	20,522	...	...	...	20,522
Veterans Affairs	1,557,444	...	...	...	...	1,557,444	...	...	...	1,557,444
Sub total	21,388,843	90,415	...	...	...	21,479,258	...	2,963,732	...	24,442,990
Provision for valuation and other items	...	...	(1,625,083)	...	...	(1,625,083)	...	...	...	(1,625,083)
Total other transfer payments	21,388,843	90,415	(1,625,083)	...	...	19,854,175	...	2,963,732	...	22,817,907

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Internal expenditures	NET EXTERNAL EXPENDITURES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL EXPENDITURES
Canadian Heritage	2,542,050	5,137	...	(1,613,814)	(30,229)	903,144	48,019	...	...	951,163
Citizenship and Immigration	711,288	...	...	...	(15,435)	695,853	...	...	...	695,853
Environment	677,488	142	...	...	(12,282)	665,348	46,364	...	...	711,712
Finance	305,101	...	...	...	(5,007)	300,094	60,124	...	...	360,218
Governor General	17,760	...	...	...	17	17,777	...	...	...	17,777
Indian Affairs and Northern Development	587,979	(209)	...	(24,964)	(15,751)	547,055	...	...	...	547,055
Justice	958,535	...	...	...	(3,297)	955,238	220	...	...	955,458
Natural Resources	929,430	662	...	(276,740)	(15,215)	638,137	35,043	...	...	673,180
Parliament	392,545	...	...	...	(1,800)	390,745	1,201	...	...	391,946
Privy Council	300,938	...	...	...	(3,654)	297,284	...	...	...	297,284
Transport	825,919	3,544	...	(439,845)	(21,750)	367,868	303,598	...	...	671,466
Veterans Affairs	689,062	...	...	...	16,334	705,396	1	...	...	705,397
Sub total	8,938,095	9,276	...	(2,355,363)	(108,069)	6,483,939	494,570	...	...	6,978,509
Provision for valuation and other items	...	(192,229)	33,143	...	...	(159,086)	...	...	...	(159,086)
Total other program expenditures	8,938,095	(182,953)	33,143	(2,355,363)	(108,069)	6,324,853	494,570	...	...	6,819,423

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽⁸⁾ (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public debt charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
2	Agriculture and Agri-Food																	
	Department	374,979	27,344	5,933	89,662	6,469	23,094	38,466	24,696	48,381	1,868,911	...	3,184	2,511,119	36,856	...	36,856	2,474,263
	Canadian Dairy Commission																	
	Inspection	2,174	513	34	625	394	24	66	...	492	...	...	(1,269)	3,053	...	...	...	3,053
	Agency	342,010	28,629	3,261	39,613	1,687	10,351	12,812	326	23,668	28,095	...	205	490,657	52,379	479	52,858	437,799
3	Canada Customs and Revenue Agency	50,316	3,586	138	1,558	3,696	803	866	...	3,661	...	...	116	64,740	43,584	...	43,584	21,156
	Total Ministry	769,479	60,072	9,366	131,458	12,246	34,272	52,210	25,022	76,202	1,897,006	...	2,236	3,069,569	132,819	479	133,298	2,936,271
3	Canada Customs and Revenue Agency	2,649,635	184,610	6,583	176,198	12,032	79,045	62,611	24,882	112,776	233,151	...	40,895	3,582,418	62,680	78,244	140,924	3,441,494
	Canada Heritage																	
	Department	131,382	18,574	14,197	55,505	1,910	1,947	6,978	...	9,291	849,724	...	2,964	1,092,472	3,719	289	4,008	1,088,464
4	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	154,287	154,287	...	...	...	154,287
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	982,885	982,885	...	...	...	982,885
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	105,868	105,868	...	...	...	105,868
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	53,734	53,734	...	...	...	53,734
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	26,235	26,235	...	...	...	26,235

Canadian Radio-television and Telecommunications Commission National Archives of Canada National Arts Centre Corporation National Battlefields Commission National Capital Commission National Film Board National Gallery of Canada National Library National Museum of Science and Technology Parks Canada Agency Public Service Commission Status of Women—Office of the Co-ordinator	32,164	1,481	1,433	3,301	326	450	411	...	1,988	...	...	8	41,562	30,983	...	30,983	10,579
	36,606	1,516	264	8,268	275	1,085	7,010	...	5,262	4,065	...	199	64,550	...	...	...	64,550
	...	...	...	...	...	...	...	...	...	...	...	30,994	30,994	...	...	...	30,994
	2,551	51	109	580	20	397	519	1,961	291	...	...	3,614	10,093	...	...	...	10,093
	34,866	3,923	972	13,353	8,467	2,494	1,449	...	...	...	...	101,708	101,708	...	...	...	101,708
	...	...	...	...	...	...	...	...	2,962	322	...	(300)	68,508	4,331	1,086	5,417	63,091
	28,020	1,475	433	4,039	169	1,001	2,664	...	5,281	30	...	49	43,234	...	...	...	43,234
	...	...	...	...	...	...	...	...	...	...	...	...	43,161	...	...	...	43,161
	233,263	22,593	6,695	70,236	10,133	16,365	29,651	21,963	14,251	3,224	...	36,626	464,800	8,313	8,070	16,383	448,417
	107,020	7,746	1,965	17,376	1,953	1,860	1,873	...	6,754	...	...	1,474	148,021	673	11,668	12,341	135,680
5 Citizenship and Immigration Department Immigration and Refugee Board of Canada	7,491	685	485	2,312	55	104	163	...	916	10,000	...	(426)	21,785	...	...	...	21,785
	613,363	58,044	26,553	174,970	23,308	25,703	50,718	23,924	46,996	867,365	...	1,567,603	3,478,547	48,019	21,113	69,132	3,409,415
	316,451	40,068	10,549	145,012	5,765	9,566	11,323	...	52,387	337,151	...	15,672	943,944	...	...	...	943,944
	75,554	3,717	288	16,002	711	2,024	1,492	...	4,686	...	...	21	104,495	...	...	...	104,495
	392,005	43,785	10,837	161,014	6,476	11,590	12,815	...	57,073	337,151	...	15,693	1,048,439	...	...	...	1,048,439
	397,965	52,366	8,219	121,727	23,956	12,395	27,576	623	62,500	175,898	...	38,324	921,549	46,278	33,921	80,199	841,350
	8,217	974	183	2,177	233	3	165	...	280	529	...	1	12,762	86	111	197	12,565
	406,182	53,340	8,402	123,904	24,189	12,398	27,741	623	62,780	176,427	...	38,325	934,311	46,364	34,032	80,396	853,915
	67,298	7,439	2,757	14,785	1,782	2,172	63,381	...	5,509	28,278,088	41,327,481	36,982	69,807,674	1	10,689	10,690	69,796,984
	45,135	4,489	629	7,168	311	1,738	452	...	2,096	377	...	67	62,462	...	...	...	62,462
6 Environment Department Canadian Environmental Assessment Agency	7,846	308	78	559	77	148	195	...	98	...	...	...	9,309	...	...	...	9,309

	892	62	115	1,461	461	23	42	362	416	...	...	76	3,910	...	...	...	3,910
	9,095	1,305	230	5,468	1,289	1,652	274	...	16,013	...	...	435	35,761	...	...	...	35,761
	47,887	3,555	641	4,915	4,252	548	473	748	2,443	...	...	267	65,779	60,123	2,985	63,108	2,621
	178,153	17,158	4,450	34,356	8,172	6,281	64,817	1,110	26,575	28,278,465	41,327,481	37,827	69,984,845	60,124	13,674	73,798	69,911,047

7 Finance Department Auditor General Canadian International Trade Tribunal Financial Consumer Agency of Canada Financial Transactions and Reports Analysis Centre Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Total Ministry																	

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽¹⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
8	Fisheries and Oceans	726,644	78,769	7,688	207,645	25,856	103,048	78,031	38,385	104,911	173,249	...	6,680	1,550,906	37,911	1,003	38,914	1,511,992
9	Foreign Affairs and International Trade																	
	Department	664,868	139,179	12,298	198,156	140,674	54,258	51,275	92,013	87,543	497,525	...	41,552	1,979,341	119,343	(210)	119,133	1,860,208
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,831	15,831	...	...	...	15,831
	Canadian International Development Agency	112,436	15,199	954	31,236	1,902	3,501	1,451	...	5,636	1,907,733	...	1,990	2,082,038	...	...	...	2,082,038
	Export Development Canada	...	...	...	...	...	...	...	...	...	...	...	7,337	7,337	...	...	...	7,337
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	98,889	98,889	...	...	...	98,889
	International Joint Commission	3,106	733	160	3,203	346	9	113	...	267	...	...	...	7,937	...	...	...	7,937
	NAFTA Secretariat, Canadian Section	928	131	8	664	65	5	26	...	28	...	...	27	1,882	...	...	...	1,882
	Northern Pipeline Agency	80	23	1	123	8	5	...	...	3	...	...	13	256	...	...	...	256
	Total Ministry	781,418	155,265	13,421	233,382	142,995	57,778	52,865	92,013	93,477	2,405,258	...	165,639	4,193,511	119,343	(210)	119,133	4,074,378
10	Governor General	11,094	1,765	607	2,135	253	49	1,381	...	424	321	...	52	18,081	...	...	...	18,081
11	Health																	
	Department	570,429	161,125	48,187	400,193	19,905	30,760	277,727	6,482	88,407	1,122,036	...	11,000	2,736,251	53,156	4,018	57,174	2,679,077
	Canadian Institutes of Health Research	12,135	3,934	1,301	8,833	163	273	508	...	2,446	494,540	...	18	524,151	(1,636)	1,640	4	524,147
	Hazardous Materials Information Review Commission	2,090	90	26	332	12	27	58	...	314	...	...	102	3,051	...	...	...	3,051
	Patented Medicine Prices Review Board	2,926	235	66	433	14	32	121	...	70	...	...	54	3,951	...	...	...	3,951
	Total Ministry	587,580	165,384	49,580	409,791	20,094	31,092	278,414	6,482	91,237	1,616,576	...	11,174	3,267,404	51,520	5,658	57,178	3,210,226

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
16	Canadian Human Rights Tribunal	1,456	421	20	1,224	184	45	31	...	92	...	...	1	3,474	...	...	...	3,474
	Commissioner for Federal Judicial Affairs	290,371	19,351	18	2,988	31	58	179	...	100	...	...	6,393	319,489	215	91	306	319,183
	Federal Court of Canada	28,220	2,131	128	4,970	429	903	1,498	...	3,176	...	...	2	41,457	...	...	...	41,457
	Law Commission of Canada	1,011	322	343	1,407	45	27	18	...	11	...	...	4	3,188	...	...	...	3,188
	Offices of the Information and Privacy Commissioners of Canada	11,182	723	1,621	1,674	50	127	200	...	769	...	...	33	16,379	...	...	...	16,379
	Supreme Court of Canada	14,572	913	205	2,429	95	242	1,185	...	596	...	...	166	20,403	...	...	...	20,403
	Tax Court of Canada	7,884	648	49	2,951	126	161	491	...	544	...	...	(191)	12,663	5	...	5	12,658
	Total Ministry	675,272	63,258	23,151	148,344	10,202	6,107	11,258	3,348	27,993	414,642	...	(9,987)	1,373,488	220	91	311	1,373,177
	National Defence Department	5,709,535	606,034	34,408	1,513,923	142,325	888,627	750,962	186,818	2,374,609	325,099	...	134,248	12,666,588	411,342	11,709	423,051	12,243,537
	Canadian Forces Grievance Board	3,827	364	16	1,935	334	3	96	...	452	...	...	36	7,063	...	...	...	7,063
	Military Police Complaints Commission	1,598	225	169	1,187	159	20	86	...	190	...	...	1	3,635	...	...	...	3,635
	Total Ministry	5,714,960	606,623	34,593	1,517,045	142,818	888,650	751,144	186,818	2,375,251	325,099	...	134,285	12,677,286	411,342	11,709	423,051	12,354,235
17	Natural Resources Department	326,888	32,764	14,963	114,508	8,605	8,251	22,682	18,242	41,232	256,689	...	8,375	853,199	35,043	...	35,043	818,156
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	211,240	211,240	...	...	...	211,240
	Canadian Nuclear Safety Commission	41,369	3,952	603	7,566	762	840	697	...	2,431	246	...	1	58,467	...	...	...	58,467
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	65,500	65,500	...	...	...	65,500
	National Energy Board	24,294	1,960	206	3,473	426	487	494	...	1,542	...	...	120	33,002	...	...	...	33,002
	Total Ministry	392,551	38,676	15,772	125,547	9,793	9,578	23,873	18,242	45,205	256,935	...	285,236	1,221,408	35,043	...	35,043	1,186,365

The Senate	41,541	9,814	130	6,362	337	701	1,177	...	2,749	479	...	...	2	63,271
House of Commons	215,314	36,577	5,825	16,464	8,002	5,343	6,628	...	11,447	771	...	16	1,069	305,184
Library of Parliament	19,703	414	187	2,227	241	168	1,377	...	1,225	...	...	57	203	25,340
Total Ministry	276,558	46,805	6,142	25,053	8,580	6,212	9,182	...	15,421	1,250	...	73	1,274	393,795

Department	72,845	7,945	7,406	15,787	2,120	1,892	2,106	...	7,681	4,482	...	...	...	122,304
Canadian Centres for Management Development	11,179	1,514	1,167	10,230	379	200	746	...	1,322	154	...	...	...	26,893
Canadian Intergovernmental Conference	2,059	722	52	547	498	52	61	...	277	...	...	...	...	4,438
Secretariat								...			...	...	...
Canadian Transportation Accident Investigation and Safety Board	21,310	1,898	666	3,859	107	463	477	...	1,267	...	...	...	...	30,051
Chief Electoral Officer	19,919	1,195	4,776	13,657	4,395	1,353	562	...	3,558	62	...	96	...	49,573
Commissioner of Official Languages	9,686	738	395	2,784	65	24	195	...	968	...	...	10	...	14,865
Millennium Bureau of Canada	2,770	172	134	683	29	11	17	...	1	25,715	...	2	...	29,534
National Round Table on the Environment and the Economy	1,966	921	756	2,477	124	23	54	...	415	...	...	(1,289)	...	5,447
Office of Indian Residential Schools Resolution of Canada	9,985	851	63	12,862	764	226	150	...	1,087	2,626	...	13,327	...	41,941
Public Service Staff Relations Board	4,477	454	37	1,260	149	123	163	...	267	...	...	(36)	...	6,894
Security Intelligence Review Committee	1,259	150	70	291	12	81	25	...	149	...	...	...	...	2,037
Total Ministry	157,455	16,560	15,522	64,437	8,642	4,448	4,556	...	16,992	33,039	...	12,326	...	333,977

Department	831,841	253,193	32,088	876,215	606,203	747,717	189,303	285,287	136,786	11,082	...	311,117	4,280,832	201,266	1,849,600	2,050,866	2,229,966
Communication Canada	141,106	3,045	26,495	4,360	1,476	228	841	...	1,934	2,677	...	19	55,181	...	...	...	55,181
Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,909,887	1,909,887	...	...	...	1,909,887
Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	247,210	247,210	...	...	...	247,210
Total Ministry	845,947	256,238	58,583	880,575	607,679	747,945	190,144	285,287	138,720	13,759	...	2,468,233	6,493,110	201,266	1,849,600	2,050,866	4,442,244

Department	20,340	2,478	826	71,305	264	229	557	...	1,554	49,453	...	(15)	146,991	...	...	...	146,991
Canadian Security Intelligence Service	132,875	...	...	...	...	490	...	...	...	...	...	115,224	248,589	...	...	...	248,589
Corrections Service	969,069	41,753	2,349	215,931	7,951	18,968	131,001	87,471	56,008	4,922	...	66,527	1,601,950	92,441	...	92,441	1,509,309
National Parole Board	26,394	2,777	223	2,933	153	629	284	...	1,214	19	...	(107)	34,519	...	...	...	34,519
Office of the Correctional Investigator	2,001	187	17	261	11	1	32	...	228	...	...	1	2,739	...	...	...	2,739

TABLE 3

Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments ⁽⁶⁾ (10)	Public debt charges ⁽⁶⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
	Royal Canadian Mounted Police	1,665,528	143,256	1,624	201,091	56,120	49,957	85,630	44,751	208,161	47,694	...	43,121	2,546,933	906,855	4,968	911,823	1,635,110
	Royal Canadian Mounted Police External Review Committee	498	38	33	100	8	...	7	...	14	...	...	...	698	...	...	...	698
	Royal Canadian Mounted Police Public Complaints Commission	2,636	309	206	1,207	45	68	84	...	98	...	...	...	4,653	...	...	...	4,653
	Total Ministry	2,819,341	190,798	5,278	492,828	64,552	70,342	217,595	132,222	267,277	102,088	...	224,751	4,587,072	999,296	4,968	1,004,264	3,582,808
22	Transport																	
	Department Canadian Transportation Agency	343,363	40,511	7,096	142,537	3,367	26,704	17,269	8,270	99,944	394,410	...	450,115	1,533,586	303,598	36,572	340,170	1,193,416
	Civil Aviation Tribunal	20,930	1,296	453	1,655	161	170	288	...	902	...	...	(88)	25,767	...	...	...	25,767
		657	134	11	248	6	47	38	...	3	...	...	2	1,146	...	...	...	1,146
	Total Ministry	364,950	41,941	7,560	144,440	3,534	26,921	17,595	8,270	100,849	394,410	...	450,029	1,560,499	303,598	36,572	340,170	1,220,329
23	Treasury Board	1,590,651	5,898	3,943	56,340	1,172	2,709	1,794	...	4,925	20,522	...	4,253	1,692,207	(7,620)	145,972	138,352	1,553,855
24	Veterans Affairs	221,670	25,642	1,414	207,541	8,906	7,061	179,645	4,228	7,166	1,557,444	...	25,790	2,246,507	1	...	1	2,246,506
	Total	23,164,609	2,411,295	393,723	6,489,516	1,388,129	2,217,949	2,200,171	883,852	4,022,221	73,263,378	41,327,481	5,670,476	163,432,800	2,935,496	3,568,952	6,504,448	156,928,352
	Adjustments ⁽⁶⁾	(30)	...	30	...	...	...	...	...	...
	Total ministerial expenditures	23,164,609	2,411,295	393,723	6,489,516	1,388,129	2,217,949	2,200,171	883,852	4,022,191	73,263,378	41,327,511	5,670,476	163,432,800	2,935,496	3,568,952	6,504,448	156,928,352

Notes— If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 5 of Volume II (Part II).

(2) Additional details are provided in Section 7 of Volume II (Part II).

(3) Additional details are provided in Section 8 of Volume II (Part II).

(4) Additional details are provided in Section 9 of Volume II (Part II).

(5) Additional details are provided in Section 9 of Volume II (Part II).

(6) An adjustment of \$30 was made to reflect the cost of issuing new loans in the public debt charges (Standard Object 11).

Recapitulation of External Expenditures by Standard Object

Table 3a reconciles total ministerial expenditures (Table 3) with external expenditures reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, revenues netted against expenditures, the provision for valuation and other items, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of internal expenditures and internal revenues netted against expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Provision for valuation and other items	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXTERNAL EXPENDITURES
							Internal expenditures	Internal revenues netted against expenditures	
Personnel	23,164,609	(361,740)	(3,407,495)	...	...	19,395,374	...	...	19,395,374
Transportation and communications	2,411,295	...	...	...	...	2,411,295	37,869	156,264	2,217,162
Information	393,723	...	...	...	...	393,723	6,474	26,715	360,534
Professional and special services	6,489,516	...	...	...	...	6,489,516	276,448	1,140,755	5,072,313
Rentals	1,388,129	...	...	...	...	1,388,129	80,755	333,235	974,139
Purchased repair and maintenance	2,217,949	...	...	...	...	2,217,949	53,612	221,230	1,943,107
Utilities, materials and supplies	2,200,171	...	...	...	...	2,200,171	11,345	46,816	2,142,010
Acquisition of land, buildings and works	883,852	...	...	...	...	883,852	58,662	242,067	583,123
Acquisition of machinery and equipment	4,022,191	...	...	...	...	4,022,191	15,594	64,346	3,942,251
Transfer payments	73,263,378	13,838,303	(1,518,233)	...	...	95,370,645	...	...	95,370,645
Public debt charges	41,327,511	(1,102,495)	(2,490,199)	...	9,787,197	37,734,817	...	...	37,734,817
Other subsidies and payments	5,670,476	215,701	1,981,298	1,025,802	...	8,893,277	13,359	55,125	8,824,793
Total gross expenditures	163,432,800	12,589,769	(5,434,629)	1,025,802	9,787,197	181,400,939	554,118	2,286,553	178,560,268
Add:	...	...	...	...	...	...	...	...	...
Employment Insurance Account	...	1,408,704	...	...	...	1,408,704	126,305	1,282,399	...
Less:	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures—	...	...	...	...	...	...	...	...	...
External revenues	2,935,496	...	...	...	...	2,935,496	...	...	2,935,496
Internal revenues	3,568,952	...	...	...	...	3,568,952	...	3,568,952	...
Revenues of consolidated Crown corporations	...	...	...	1,429,290	...	1,429,290	...	...	1,429,290
Tax credits and repayments	...	...	...	...	9,787,197	9,787,197	...	...	9,787,197
Employment Insurance administration	...	...	...	...	...	...	...	...	...
Cost credited to non-tax revenues	...	126,305	...	...	...	126,305	126,305	...	...
	(6,504,448)	1,282,399	...	(1,429,290)	(9,787,197)	(16,438,536)	...	(2,286,553)	(14,151,983)
Total net expenditures	156,928,352	13,872,168	(5,434,629)	(403,488)	...	164,962,403	554,118	...	164,408,285

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Revenues netted against expenditures represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

Table 4a reconciles total ministerial net revenues with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1.

Section	Department or agency	Tx revenues	Return on investments ⁽¹⁾	Non-tax revenues				Revenues netted against expenditures				Total ministerial gross revenues	
				Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous non-tax revenues ⁽³⁾	Total non-tax revenues	Total ministerial net revenues	External revenues	Internal revenues		Total
2	Agriculture and Agri-Food												
	Department	...	63,833	121,123	9,150	3,857	3,347	201,310	201,310	36,856	...	36,856	238,166
	Canadian Food Inspection Agency	...	...	...	(139)	358	774	993	993	52,379	479	52,858	53,851
	Canadian Grain Commission	...	...	...	(4,471)	161	...	(4,310)	(4,310)	43,584	...	43,584	39,274
	Total Ministry	...	63,833	121,123	4,540	4,376	4,121	197,993	197,993	132,819	479	133,298	331,291
3	Canada Customs and Revenue Agency	148,667,493	...	4,572	34,669	328	171,173	210,742	148,878,235	62,680	78,244	140,924	149,019,159
4	Canadian Heritage												
	Department	...	...	13,796	55	10	56,928	70,789	70,789	3,719	289	4,008	74,797
	Canadian Radio-television and Telecommunications Commission	...	...	79	98,578	...	177	98,834	98,834	30,983	...	30,983	129,817
	National Archives of Canada	...	...	3	191	223	22	439	439	...	...	...	439
	National Battlefields Commission	...	...	...	...	...	1,318	1,318	1,318	...	...	...	1,318
	National Film Board	...	...	...	...	...	...	...	...	4,331	1,086	5,417	5,417
	National Library	...	...	(18)	58	22	13	75	75	...	...	...	75

	Parks Canada Agency	...	...	...	...	75,009	74,716	8,313	8,070	16,383	91,099
	Public Service Commission	...	234	334	6	73	647	11,668	673	12,341	12,988
	Status of Women—Office of the Co-ordinator	...	...	24	...	...	24	...	...	...	24
	
	Total Ministry	...	14,118	98,923	261	133,540	246,842	48,019	21,113	69,132	315,974
5	Citizenship and Immigration	...	...	...	...	...	...	...	...	...	...
	Department	...	949	4,166	507,996	72	2,214	515,397	...	...	515,397
	Immigration and Refugee Board of Canada	...	...	...	...	...	470	470	...	...	470
	
	Total Ministry	...	949	4,166	507,996	72	2,684	515,867	...	...	515,867
6	Environment	...	...	...	...	...	...	...	...	...	...
	Department	...	...	1,677	11,456	367	794	14,294	46,278	80,199	94,493
	Canadian Environmental Assessment Agency	...	...	41	5	...	...	46	86	197	243
	
	Total Ministry	...	...	1,718	11,461	367	794	14,340	46,364	80,396	94,736
7	Finance	...	...	...	...	...	...	...	...	...	...
	Department	...	4,769,000	247	21	4	220,101	4,989,373	1	10,689	5,000,063
	Auditor General	...	...	89	800	10	...	899	...	...	899
	Canadian International Trade Tribunal	...	...	103	...	...	1	104	...	...	104
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	3,298	...	...	3,298	...	...	3,298
	Office of the Superintendent of Financial Institutions	...	...	...	1,852	9	...	1,861	60,123	2,985	64,969
	
	
	
	Total Ministry	...	4,769,000	439	5,971	23	220,102	4,995,535	60,124	13,674	5,069,333
8	Fisheries and Oceans	...	...	...	...	...	...	...	...	...	...
		...	107	9,197	52,836	4,256	2,715	69,111	37,911	1,003	108,025
	
	
	
9	Foreign Affairs and International Trade	...	...	...	...	...	...	...	...	...	...
	Department	...	95,982	24,413	91,773	2,596	32,852	247,616	119,343	(210)	119,133
	Canadian International Development Agency	...	4,563	21,531	58	7	12,386	38,545	...	...	366,749
	Export Development Canada	...	89,764	...	...	...	34,766	124,530	...	...	38,545
	International Joint Commission	...	...	62	...	...	282	344	...	...	124,530
	NAFTA Secretariat, Canadian Section	...	...	100	...	...	344	444	...	...	344
	Northern Pipeline Agency	...	...	3	216	...	...	219	...	...	444
		...	...	...	...	...	...	...	...	...	219
	
	Total Ministry	...	190,309	46,109	92,047	2,603	80,630	411,698	119,343	(210)	119,133
10	Governor General	...	...	...	...	...	...	...	...	...	...
		...	...	...	...	...	...	159	...	...	159
	
	
	
11	Health	...	...	...	...	...	...	...	...	...	...
	Department	...	...	14,511	21,944	624	2,893	39,972	53,156	4,018	57,174
	Canadian Institutes of Health Research	...	...	1,701	...	1	6	1,708	(1,636)	1,640	4
	Hazardous Materials Information Review Commission	...	...	5	799	...	...	862	...	...	1,712
	Patented Medicine Prices Review Board	...	...	4	63	...	...	67	...	...	862
		...	...	...	...	...	...	...	...	...	67
	
	
	
	Total Ministry	...	...	16,221	22,806	625	2,957	42,609	51,520	5,658	57,178

TABLE 4

Ministerial Revenues—Continued (in thousands of dollars)

Section	Department or agency	Non-tax revenues					Revenues netted against expenditures				Total ministerial gross revenues		
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous non-tax revenues ⁽³⁾	Total non-tax revenues	External revenues	Internal revenues		Total	
12	Human Resources Development												
	Department	...	107,700	138,347	8	308	146,087	392,450	281,632	1,297,664	1,579,296	1,971,746	
	Canada Industrial Relations Board	...	...	5	2	...	...	7	...	...	...	7
	Canadian Centre for Occupational Health and Safety	...	...	...	78	...	...	78	3,924	483	4,407	4,485
	Total Ministry	...	107,700	138,352	88	308	146,087	392,535	285,556	1,298,147	1,583,703	1,976,238	
13	Indian Affairs and Northern Development												
	Department	...	104,386	11,371	34,801	217	12,061	162,836	...	...	...	162,836
14	Industry												
	Department	...	16,955	76,402	554,169	317	276,551	924,394	120,460	6,441	126,901	1,051,295	
	Atlantic Canada Opportunities Agency	...	315	882	4,522	52	52,589	58,360	...	...	...	58,360
	Canadian Space Agency	...	...	448	3,862	4	52	4,366	...	...	...	4,366
	Competition Tribunal	...	...	28	...	...	...	28	...	...	...	28
	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	16,041	10	33,513	49,564	...	...	...	49,564
	National Research Council of Canada	...	...	4,224	76,604	846	...	81,674	(1)	1	...	81,674
	Natural Sciences and Engineering Research Council	...	...	...	...	6	...	1,320	...	...	...	1,320
	Social Sciences and Humanities Research Council	...	...	366	...	...	...	366	...	...	...	366
	Statistics Canada	...	...	146	...	46	816	1,008	26,354	61,385	87,739	88,747
	Western Economic Diversification	...	...	18,437	26,398	5	3,150	47,990	...	...	...	47,990
	Total Ministry	...	17,270	102,247	681,596	1,286	366,671	1,169,070	146,813	67,827	214,640	1,383,710	
	15	Justice											
		Department	1,485	20,288	14	1,560	23,347	23,347
Canadian Human Rights Commission		...	...	505	...	...	...	505	...	...	...	505
Commissioner for Federal Judicial Affairs		...	...	1	...	...	8,636	8,637	215	91	306	8,943
Federal Court of Canada		...	...	...	1,192	21	2,210	3,542	...	...	...	3,542
Law Commission of Canada		...	...	39	...	...	...	39	...	...	...	39
Offices of the Information and Privacy Commissioners of Canada		...	...	2	...	1	5	8	...	...	...	8
Supreme Court of Canada		...	...	23	136	31	118	308	...	...	...	308
Tax Court of Canada		...	...	181	39	4	3,251	3,475	5	...	5	3,480
Total Ministry		...	...	2,355	21,655	71	15,780	39,861	220	91	311	40,172

16	National Defence	834	24,602	...	41,669	10,952	78,057	411,342	11,709	423,051	501,108
	Department	...	...	...	...	...	6	...	...	...	6
	Military Police Complaints Commission	...	6	...	...	...	...	...	...	...	...
	Total Ministry	834	24,608	...	41,669	10,952	78,063	411,342	11,709	423,051	501,114
17	Natural Resources	266	5,639	48,622	149	59	54,735	35,043	...	35,043	89,778
	Department	...	...	...	...	...	...	...	...	...	57,661
	Canadian Nuclear Safety Commission	...	242	38,181	18	19,220	57,661	...	...	...	31,443
	National Energy Board	...	109	31,333	1	...	31,443	...	...	...	...
	Total Ministry	266	5,990	118,136	168	19,279	143,839	35,043	...	35,043	178,882
18	Parliament	...	19	...	...	(55)	(36)	2	...	2	(34)
	The Senate	...	153	(855)	18	838	154	1,053	1,223	1,069	23
	House of Commons	...	5	...	...	...	5	146	57	203	208
	Library of Parliament	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	177	(855)	18	783	123	1,201	73	1,274	1,397
19	Privy Council	...	616	...	8	477	1,101	...	...	...	1,101
	Department	...	308	8,583	5	(126)	8,770	...	...	...	8,770
	Canadian Centre for Management Development	...	...	...	...	1,053	1,053	...	...	...	1,053
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	...
	Canadian Transportation Accident Investigation and Safety Board	...	...	70	36	12	118	...	...	...	118
	Chief Electoral Officer	...	3	...	16	4	23	...	...	...	23
	Commissioner of Official Languages	...	...	...	5	...	5	...	...	...	5
	Millennium Bureau of Canada	...	64	...	...	2	66	...	...	...	66
	National Round Table on the Environment and the Economy	...	...	9	...	...	9	...	...	...	9
	Public Service Staff Relations Board	...	1	...	1	1	3	...	...	...	3
	Security Intelligence Review Committee	...	9	...	...	...	9	...	...	...	9
	Total Ministry	...	1,001	8,662	71	1,423	11,157	...	...	...	11,157
20	Public Works and Government Services	...	27,730	(417)	382	34,759	99,054	201,266	1,849,600	2,050,866	2,149,920
	Department	...	582	...	...	1	583	...	...	...	583
	Communication Canada	...	...	...	...	46,341	566,802	...	...	...	566,802
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	557,061	(417)	382	81,101	666,439	201,266	1,849,600	2,050,866	2,177,305
21	Solicitor General	...	199	3	3	6	211	...	...	...	211
	Department	...	215	3,080	728	37	4,060	...	...	...	4,060
	Canadian Security Intelligence Service	...	...	11,893	710	528	15,540	92,441	...	92,441	107,981
	Corrections Service	...	42	1,053	33	5	1,133	...	...	...	1,133
	National Parole Board	...	(172)	16,555	15,044	7,507	38,934	906,855	4,968	911,823	950,757
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	(172)	31,073	8,981	576	59,878	999,296	4,968	1,004,264	1,064,142

Ministerial Revenues—Concluded
(in thousands of dollars)

(3) Includes domestic coinage for \$150,836 and net gain on exchange for \$9,539.

Recapitulation of External Revenues

Table 4a reconciles total ministerial net revenues (Table 4) with external revenues reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues, Expenditures and Accumulated Deficit in Section 1 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of non-tax revenues and the elimination of internal revenues. The difference between gross and net revenues is revenues netted against expenditures, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial net revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
TAX REVENUES—									
Income tax—									
Personal	83,789,628 ⁽¹⁾	...	83,789,628	...	6,823,466	...	90,613,094
Corporation	24,084,491	...	(71,700)	...	24,012,791	...	...	...	24,012,791
Other income tax revenues	4,149,532	...	...	(1,114,000) ⁽²⁾	3,035,532	...	...	...	3,035,532
	112,023,651	...	(71,700)	(1,114,000)	110,837,951	...	6,823,466	...	117,661,417
Employment insurance premiums	...	17,980,448	...	...	17,980,448	...	...	...	17,980,448
Other taxes and duties—									
Goods and services tax	24,909,527	...	...	...	24,909,527	...	2,963,731	...	27,873,258
Energy taxes—									
Excise tax—Gasoline	4,310,579	...	...	...	4,310,579	...	...	...	4,310,579
Excise tax—Aviation gasoline and diesel fuel	447,346	...	...	...	447,346	...	...	...	447,346
	4,757,925	...	...	...	4,757,925	...	...	...	4,757,925
	3,017,706	...	...	...	3,017,706	...	...	...	3,017,706
Customs import duties	3,964,457	...	...	...	3,964,457	...	...	...	3,964,457
Other excise taxes and duties—	(5,773)	...	(6,000)	...	(11,773)	...	...	...	(11,773)
Excise duties	3,958,684	...	(6,000)	...	3,952,684	...	...	...	3,952,684
Miscellaneous excise taxes and duties	36,643,842	...	(6,000)	...	36,637,842	...	2,963,731	...	39,601,573
TOTAL TAX REVENUES	148,667,493	17,980,448	(77,700)	(1,114,000)	165,456,241	...	9,787,197	...	175,243,438

TABLE 4a

Recapitulation of External Revenues—Concluded

(in thousands of dollars)

	Total ministerial net revenues	Consolidated specified purpose accounts	Accruals and other adjustments	Internal revenues	NET EXTERNAL REVENUES	Revenues netted against expenditures	Tax credits and repayments	Consolidated Crown corporations	GROSS EXTERNAL REVENUES
NON-TAX REVENUES—									
Return on investments	5,821,982	...	87,383	(17,984)	5,891,381	82	...	22,125	5,913,588
Other non-tax revenues—									
Refunds of previous years' expenditures	578,851	...	(543,966)	(34,885)	...	...	...	...	...
Sales of goods and services—									
Rights and privileges	802,770	...	...	(111,265)	691,505	78,365	...	...	769,870
Lease and use of public property	15,712	...	...	(1,426)	14,286	413,937	...	...	428,223
Services of a regulatory nature	613,677	...	...	(225,370)	388,307	336,002	...	...	724,309
Services of a non-regulatory nature	126,347	...	...	(22,584)	103,763	1,529,882	...	...	1,633,645
Sales of goods and information products	20,014	...	...	(67,414)	(47,400)	186,075	...	...	138,675
Other fees and charges	171,115	...	...	28,984	200,099	238	...	...	200,337
Proceeds from the disposal of surplus									
Crown assets	71,543	...	...	(12,166)	59,377	...	...	...	59,377
Miscellaneous non-tax revenues	1,308,258	86,088	(746,667)	(90,008)	557,671	390,916	...	1,407,165	2,355,752
	3,708,287	86,088	(1,290,633)	(536,134)	1,967,608	2,935,414	...	1,407,165	6,310,187
TOTAL NON-TAX REVENUES	9,530,269	86,088	(1,203,250)	(554,118)	7,858,989	2,935,496	...	1,429,290	12,223,775
TOTAL REVENUES	158,197,762	18,066,536	(1,280,950)	(1,668,118)	173,315,230	2,935,496	9,787,197	1,429,290	187,467,213

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) Represents reversal of a portion of the allowance for tax refunds provided for in previous years.

(2) This amount represents a consolidation adjustment relating to refundable taxes withheld from Retirement Compensation Arrangements accounts that were previously credited to tax revenues.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities				Section	Department or agency	Disposition of authorities				
	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates									
4,482	1,831,592	705,420	37,339	2,578,833	2	Agriculture and Agri-Food Department	2,474,263	100,893	...	3,677	2,362,706
...	2,762	...	297	3,059		Canadian Dairy Commission	3,052	7	...	2,955	...
25	312,714	140,776	6,532	460,047		Canadian Food Inspection Agency	437,799	22,239	...	9	350,281
19,112	20,861	522	(5,955)	34,540		Canadian Grain Commission	21,157	454	...	12,929	17,914
...	...	...	...	...		Farm Credit Canada	...	...	...	...	2,000
23,619	2,167,929	846,718	38,213	3,076,479		Total Ministry	2,936,271	123,593	...	16,615	2,735,856
183,970 ⁽¹⁾	2,841,229	390,524	207,015	3,622,738	3	Canada Customs and Revenue Agency	3,441,494	3,148	...	178,096	4,560,721
...	952,172	136,789	10,743	1,099,704	4	Canadian Heritage Department	1,088,464	11,238	...	2	977,859
...	124,236	29,370	681	154,287		Canada Council for the Arts	154,287	...	...	...	127,430
...	922,975	62,500	55,627	1,041,102		Canadian Broadcasting Corporation	982,885	58,217	...	...	902,075
...	125,532	...	72	125,604		Canadian Film Development Corporation	105,868	19,736	...	...	92,745
...	49,745	1,834	2,155	53,734		Canadian Museum of Civilization	53,734	...	...	...	52,120
...	23,691	2,282	262	26,235		Canadian Museum of Nature	26,235	...	...	...	24,184
4	8,445	166	2,267	10,882		Canadian Radio-television and Telecommunications Commission	10,579	303	...	...	9,377
25	50,834	11,589	3,066	65,514		National Archives of Canada	64,550	939	...	25	53,035
...	23,930	6,531	533	30,994		National Arts Centre Corporation	30,994	...	...	...	24,837
...	8,024	1,990	415	10,429		National Battlefields Commission	10,093	336	...	...	12,301
...	84,710	15,060	1,938	101,708		National Capital Commission	101,708	...	...	...	97,484
12,258 ⁽²⁾	60,596	4,217	(11,018)	66,053		National Film Board	63,091	1,637	...	1,325	63,014
...	36,188	6,065	981	43,234		National Gallery of Canada	43,234	...	...	...	36,460
11	36,169	6,318	1,956	44,454		National Library	43,161	1,293	...	...	37,298
...	22,884	933	833	24,650		National Museum of Science and Technology	24,650	...	...	...	23,849
30,495	367,991	88,507	25,412	512,405		Parks Canada Agency	448,417	18,327	...	45,661	436,987
8,612	111,217	12,626	11,990	144,445		Public Service Commission	135,680	1,839	...	6,926	132,351
...	...	...	...	...		Status of Women—Office of the Co-ordinator	...	...	...	...	...
1	21,242	344	583	22,170			21,785	385	...	...	20,162
51,406	3,030,581	387,121	108,496	3,577,604		Total Ministry	3,409,415	114,250	...	53,939	3,123,568

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Continued

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in	Adjustments and	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
3	817,091	150,733	30,260	5	Citizenship and Immigration Department	943,944	54,115	...	28
...	83,559	20,225	5,313		Immigration and Refugee Board of Canada	104,495	4,602	...	...
3	900,650	170,958	35,573		Total Ministry	1,048,439	58,717	...	28
78	622,172	211,474	27,945	6	Environment Department	841,350	20,311	...	8
...	11,560	1,931	441		Canadian Environmental Assessment Agency	12,565	1,367	...	...
78	633,732	213,405	28,386		Total Ministry	853,915	21,678	...	8
180,081	68,909,291	(636,573)	1,889,312	7	Finance Department	69,796,983	379,946	...	165,182
...	55,550	7,733	2,914		Auditor General	62,462	3,726	...	9
...	8,746	372	504		Canadian International Trade Tribunal	9,309	313	...	58,576
...	...	...	3,910		Financial Consumer Agency of Canada	3,910	...	...	8,771
...	22,500	13,224	53		Financial Transactions and Reports Analysis Centre of Canada	35,762	15	...	...
77,414	1,660	341	25		Office of the Superintendent of Financial Institutions	2,621	1,100	...	16,664
257,495	68,997,747	(614,903)	1,896,718		Total Ministry	69,911,047	385,100	...	75,719
1,300	1,310,252	223,408	46,969	8	Fisheries and Oceans	1,511,992	69,422	...	(9,541)
14,368	1,551,032	299,182	48,086	9	Foreign Affairs and International Trade Department	1,860,208	40,732	...	240,910
...	10,734	5,000	97		Canadian Commercial Corporation	15,831	...	...	74,341,743
15	1,788,231	294,685	3,040		Canadian International Development Agency	2,082,038	3,926	...	515
...	70,000	(11,000)	(51,663)		Export Development Canada	7,337	...	...	1,511,992
...	88,270	10,357	262		International Development Research Centre	98,889	...	...	69,422
...	7,446	696	143		International Joint Commission	7,937	348	...	7
...	2,256	...	67		NAFTA Secretariat, Canadian Section	1,882	441	...	2,140,598
...	260	...	4		Northern Pipeline Agency	256	8	...	27,641
14,383	3,518,229	598,920	36		Total Ministry	4,074,378	45,455	...	88,570
...	...	...	...			...	...	...	5,444
...	...	...	...			...	...	...	1,777
...	...	...	...			...	...	...	123
...	...	...	...			...	...	...	3,832,952

I	16,458	1,246	630	18,335	10	Governor General	18,081	254	...	...	15,969
151	2,301,824	392,936	40,970	2,735,881	11	Health	2,679,077	56,653	...	151	2,320,539
13	430,521	123,048	251	553,833		Department	524,147	29,685	...	1	390,035
...	2,870	231	211	3,312		Canadian Institutes of Health Research			...		
1	4,085	...	152	4,238		Hazardous Materials Information Review Commission	3,051	261	...	...	2,231
165	2,739,300	516,215	41,584	3,297,264		Patented Medicine Prices Review Board	3,951	287	...	...	3,998
						Total Ministry	3,210,226	86,886	...	152	2,716,803
271	28,155,718	2,747	(129,657)	28,029,079	12	Human Resources Development	27,855,794	173,096	...	189	27,007,559
...	9,108	3,593	467	13,168		Department	12,643	525	...	...	11,143
...	1,710	...	40	1,750		Canada Relations Board			...	...
...	2,255	849	173	3,277		Canadian Artists and Producers Professional Relations Tribunal	1,261	489	...	...	1,290
271	28,168,791	7,189	(128,977)	28,047,274		Canadian Centre for Occupational Health and Safety	3,167	110	...	...	2,360
						Total Ministry	27,872,865	174,220	...	189	27,022,352
32,656	5,011,042	143,521	22,023	5,209,242	13	Indian Affairs and Northern Development	5,144,416	32,103	...	32,723	5,106,020
...	953	41	6	1,000		Department	992	8	...	...	980
32,656	5,011,995	143,562	22,029	5,210,242		Canadian Polar Commission			...	...
						Total Ministry	5,145,408	32,111	...	32,723	5,107,000
58,204	1,205,721	263,197	16,294	1,543,416	14	Industry	1,409,540	77,954	...	55,922	1,236,922
8	351,662	(1,849)	7,284	357,105		Department	318,005	39,075	...	25	282,963
5	352,423	14,879	3,779	371,086		Atlantic Canada Opportunities Agency	336,132	34,954	...	...	318,790
...	82,460	20,991	237	103,688		Canadian Space Agency	103,688	...	...	...	...
...	1,512	35	166	1,713		Canadian Tourism Commission		24	...	...	1,581
...	1,881	422	56	2,359		Competition Tribunal	1,689	325	...	...	1,747
25	355,738	(8,000)	6,579	354,342		Copyright Board	2,034		...	...	233,150
...	36,574	3,000	34	39,608		Economic Development Agency of Canada for the Regions of Quebec	260,758	93,574	...	10	33,614
28,613	577,077	29,396	31,529	666,615		Enterprise Cape Breton Corporation	37,608	2,000	...	...	591,177
...	606,865	7,949	1,019	615,833		National Research Council of Canada	641,248	3,277	...	6	564,953
...	160,759	212,137	452	373,348		Natural Sciences and Engineering Research Council	587,559	28,268	...	...	143,039
...	5,402	1,531	11	6,944		Social Sciences and Humanities Research Council	360,021	13,327	...	...	5,446
...	547,309	22,622	28,966	598,897		Standards Council of Canada	6,940	4	...	...	450,003
...	284,447	6,241	2,562	293,250		Statistics Canada	590,721	8,176	...	4	214,047
86,855	4,569,830	572,551	98,968	5,328,204		Western Economic Diversification	251,587	41,659	...	...	4,077,432
						Total Ministry	4,907,530	342,617	...	78,057	4,077,432
22	717,119	227,594	23,574	968,309	15	Justice	935,374	32,921	...	14	888,624
2	17,453	3,275	1,023	21,753		Department	21,061	692	...	...	19,607
...	2,860	1,467	...	4,327		Canadian Human Rights Commission	3,474	853	...	...	2,872
...	273,219	58,383	(12,305)	319,297		Canadian Human Rights Tribunal	319,183	114	...	...	263,572
...	34,223	5,502	2,153	41,878		Commissioner for Federal Judicial Affairs	41,457	404	...	17	35,301
						Federal Court of Canada			...	...

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Concluded
(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Department or agency	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates									
...	3,018	143	60	3,221		Law Commission of Canada	33	3,188	...	3,110
1	15,263	1,005	670	16,939		Offices of the Information and Privacy Commissioners of Canada	559	16,379	...	13,355
...	18,393	1,934	948	21,275		Supreme Court of Canada	871	20,403	...	19,342
1	10,799	1,937	609	13,346		Tax Court of Canada	684	12,658	...	12,491
26	1,092,347	301,240	16,732	1,410,345		Total Ministry	37,131	1,373,177	...	1,258,274
756	11,390,001	890,035	173,071	12,453,863	16	National Defence		12,243,537	...	11,469,965
...	9,043	...	65	9,108		Department	209,341	7,063	...	...
...	4,001	175	...	4,176		Canadian Forces Grievance Board	2,045	...	...	...
...	...	...	...	...		Military Police Complaints Commission	541	3,635	...	...
756	11,403,045	890,210	173,136	12,467,147		Total Ministry	211,927	12,254,235	...	11,469,965
22,435	638,831	179,457	44,370	885,093	17	Natural Resources		818,156	...	647,402
...	121,604	88,868	768	211,240		Department	54,806	211,240	...	121,150
...	49,091	7,763	4,591	61,445		Atomic Energy of Canada Limited	...	58,467	...	56,031
...	31,010	57,300	...	88,310		Canadian Nuclear Safety Commission	2,960	65,500	...	64,906
1	29,877	2,413	999	33,290		Cape Breton Development Corporation	286	33,002	...	30,586
...	...	...	...	...		National Energy Board	...	...	...	...
22,436	870,413	335,801	50,728	1,279,378		Total Ministry	80,862	1,186,365	...	920,075
...	56,516	4,439	2,557	63,512	18	Parliament		63,271	...	52,745
...	274,927	35,428	291	310,646		The Senate	241	305,184	...	265,364
...	23,694	1,837	753	26,284		House of Commons	5,462	25,340	...	26,634
...	...	...	...	...		Library of Parliament	944	...	...	...
...	355,137	41,704	3,601	400,442		Total Ministry	6,647	393,795	...	344,743
25	101,299	19,508	3,687	124,519	19	Privy Council		122,304	...	101,686
...	20,125	3,744	3,844	27,713		Department	2,210	26,893	...	24,018
...	3,701	668	168	4,537		Canadian Centre for Management Development	815	4,438	...	3,995
...	...	...	...	...		Canadian Intergovernmental Conference Secretariat	99	30,051	...	30,145
4	24,121	4,540	2,281	30,946		Canadian Transportation Accident Investigation and Safety Board	873	49,573	...	202,855
...	36,538	17,059	(2,907)	50,690		Chief Electoral Officer	1,117	...	...	...

...	11,335	3,205	709	15,249	Commissioner of Indian Languages	14,865	379	...	5	12,567
...	26,365	9,733	...	36,098	Millennium Bureau of Canada	29,534	6,564	...	...	71,738
...	5,380	156	113	5,649	National Round Table on the Environment and the Economy	5,447	202	...	...	4,379
...	...	52,996	282	53,278	Office of Indian Residential Schools Resolution of Canada	41,941	11,337	...	...	...
1	5,754	1,236	388	7,379	Public Service Staff Relations Board	6,894	484	...	1	5,782
...	2,291	...	24	2,315	Security Intelligence Review Committee	2,037	278	...	...	1,943
...	2,422	...	...	2,422	The Leadership Network	...	2,422	...	...	(a)
30	239,331	112,845	8,589	360,795	Total Ministry	333,977	26,780	...	38	459,108
817,177	1,976,375	248,339	(326,374)	2,715,517	20 Public Works and Government Services	2,229,966	115,511	...	370,040	2,093,190
...	50,505	6,038	509	57,052	Department of Communication Canada	55,181	1,871	...	...	57,444
...	1,909,387	500	...	1,909,887	Canada Mortgage and Housing Corporation	1,909,887	...	...	...	1,905,524
...	247,210	...	...	247,210	Canada Post Corporation	247,210	...	...	...	257,210
817,177	4,183,477	254,877	(325,865)	4,929,666	Total Ministry	4,442,244	117,382	...	370,040	4,313,368
...	86,942	75,678	1,648	164,268	21 Solicitor General	146,991	17,274	...	3	84,303
5	192,332	49,280	9,484	251,101	Department of Canadian Security Intelligence Service	248,589	2,487	...	25	196,688
24,839	1,372,126	71,738	81,429	1,550,132	Correctional Service	1,509,509	24,685	...	15,938	1,337,714
10	27,901	4,790	2,426	35,127	National Parole Board	34,519	608	...	...	30,938
...	1,972	824	84	2,880	Office of the Correctional Investigator	2,739	141	...	...	2,070
2,647	1,503,796	172,633	50,392	1,729,468	Royal Canadian Mounted Police	1,635,110	92,470	...	1,888	1,477,303
...	820	37	8	865	Royal Canadian Mounted Police External Review Committee	698	167	...	...	592
...	3,830	750	97	4,677	Royal Canadian Mounted Police Public Complaints Commission	4,653	24	...	...	5,249
27,501	3,189,719	375,730	145,568	3,738,518	Total Ministry	3,582,808	137,856	...	17,854	3,134,857
2,093	934,805	318,966	30,624	1,286,488	22 Transport	1,193,417	92,035	...	1,036	915,720
3	24,271	936	1,487	26,697	Department of Canadian Transportation Agency	25,767	929	...	1	23,611
...	992	277	41	1,310	Civil Aviation Tribunal	1,145	165	...	...	1,120
2,096	960,068	320,179	32,152	1,314,495	Total Ministry	1,220,329	93,129	...	1,037	940,451
8	2,076,377	862,348	(729,347)	2,209,386	23 Treasury Board	1,553,855	655,531	...	...	4,188,412
5	2,103,796	141,097	17,769	2,262,667	24 Veterans Affairs	2,246,506	16,158	...	3	2,108,621
1,522,237	150,380,433	7,092,945	1,788,703	160,784,318	Total Government	156,928,352	2,840,854	...	1,015,112	159,853,324

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(a) In 2000-2001, an amount of \$399 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

(b) In 2000-2001, the increase in the net book value of fixed assets was shown as \$2,578; it should have been \$1,971.

(c) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$9,822.

Source and Disposition of Non-Budgetary Authorities by Ministry

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
259,002	...	...	...	259,002	2	Agriculture and Agri-Food Canadian Dairy Commission	14,443	...	...	244,559	15,288
7,738,354	...	...	(4,106,584)	3,631,770		Farm Credit Canada	1,829,274	...	...	1,802,496	(226,046)
7,997,356	...	...	(4,106,584)	3,890,772		Total Ministry	1,843,717	...	...	2,047,055	(210,758)
...	10	...	...	10	4	Canadian Heritage Department	...	10	...	...	...
...	10	...	...	10		Total Ministry	...	10	...	...	...
59,060	...	(75)	75	59,060	5	Citizenship and Immigration Department	(3,722)	...	...	62,782	(4,127)
59,060 ⁽¹⁾	...	(75)	75	59,060		Total Ministry	(3,722)	...	...	62,782	(4,127)
1,964,206	24,201	172,000	31,602	2,192,009		7	Finance Department	296,248	1,895,761	346,864
6,000,000	...	...	...	6,000,000	Canada Deposit Insurance Corporation		...	...	...	6,000,000	...
7,964,206	24,201	172,000	31,602	8,192,009	Total Ministry		296,248	...	...	7,895,761	346,864
30,000	...	...	...	30,000	8	Fisheries and Oceans Freshwater Fish Marketing Corporation	...	...	...	30,000	...
30,000	...	...	...	30,000		Total Ministry	...	...	...	30,000	...
30,345	...	...	...	30,345	9	Foreign Affairs and International Trade Department	3,334	...	...	27,011	8,671
10,000	...	8,000	...	18,000		Canadian Commercial Corporation	8,000	...	...	10,000	...
10,456,444	4,500	8,340	322,959	10,792,243		Canadian International Development Agency	230,598	11,173	...	10,550,472	153,351
22,973,303	122,800	...	(5,289,084)	17,807,019		Export Development Canada	122,367	...	...	17,684,652	100,944
33,470,092	127,300	16,340	(4,966,125)	28,647,607		Total Ministry	364,299	11,173	...	28,272,135	262,966

...	1,900,000	(217,000)	...	1,683,000	...	12	Human Resources Development Department	1,544,145	138,855	...	1,415,271
...	1,900,000	(217,000)	...	1,683,000	...		Total Ministry	1,544,145	138,855	...	1,415,271
59,855	71,093	6,000	...	136,948	...	13	Indian Affairs and Northern Development Department	63,470	13,609	...	59,869 57,474
59,855	71,093	6,000	...	136,948	...		Total Ministry	63,470	13,609	...	59,869 57,474
1,950	800	...	...	2,750	...	14	Industry Department	...	800	...	1,950 ...
853,677	...	...	...	853,677	...		Business Development Bank of Canada	...	...	...	853,677 65,000
855,627	800	...	...	856,427	...		Total Ministry	...	800	...	855,627 65,000
83,005	...	20,000	...	103,005	...	16	National Defence Department	3,665	...	...	99,340 (146)
83,005	...	20,000	...	103,005	...		Total Ministry	3,665	...	...	99,340 (146)
...	...	...	...	...	...	17	Natural Resources Department	...	...	...	7,826 ...
50,000	...	...	...	50,000	...		Cape Breton Development Corporation	...	...	...	50,000 ...
50,000	...	...	...	50,000	...		Total Ministry	...	...	...	50,000 7,826
53,128	...	...	...	53,128	...	20	Public Works and Government Services Department	7,197	...	...	45,931 (3,056)
...	(243,400)	...	...	(225,779)	...		Canada Mortgage and Housing Corporation	(225,779)	...	...	(224,338)
500,000	...	...	...	500,000	...		Canada Post Corporation	...	...	...	500,000 ...
75,000	...	...	...	75,000	...		Royal Canadian Mint	...	...	...	75,000 ...
628,128	(243,400)	...	...	17,621	402,349		Total Ministry	(218,582)	...	...	620,931 (227,394)
12	...	...	...	22	34	21	Solicitor General Correctional Service	(3)	...	...	37 16
12	...	...	...	22	34		Total Ministry	(3)	...	...	37 16
604,423	...	...	...	...	604,423	24	Veterans Affairs	(414)	...	...	604,837 (691)
51,801,764	1,880,004	(2,735)	(9,023,389)	44,655,644	...		Total Government	3,892,823	164,447	...	40,598,374 1,712,301

Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

(1) Changes have been made to previous year's reporting to correct errors of \$7,902 made to the value of the available authorities and to reflect the inclusion of \$866 of accrued interest in the portfolio.

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers ⁽¹⁾	Total available for use	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					Used in the previous year
2 Agriculture and Agri-Food							
Budgetary—Voted							
...	1,556,302	812,561	2,410,320	2,286,863	123,457	...	2,133,388
23,619	611,627	34,157	666,159	649,408	136	...	602,468
23,619	2,167,929	846,718	3,076,479	2,936,271	123,593	...	2,735,856
7,997,356	...	...	3,890,772	1,843,717	...	...	(210,758)
Non-budgetary—Statutory							
3 Canada Customs and Revenue							
Agency							
Budgetary—Voted							
183,818	2,312,166	390,524	3,075,392	2,894,148	3,148	...	4,004,928
152	529,063	...	547,346	547,346	...	...	555,793
183,970 ⁽²⁾	2,841,229	390,524	3,622,738	3,441,494	3,148	...	178,096
							4,560,721

22,996	2,886,669	386,771	96,103	3,392,539	4	Canadian Heritage	3,250,960	95,918	45,661	2,969,656
28,410	143,912	350	12,393	185,065		Budgetary—Voted	158,455	18,332	8,278	153,912
						Statutory				
51,406 ⁽¹⁾	3,030,581	387,121	108,496	3,577,604			3,409,415	114,250	53,939	3,123,568
...	10	...	...	10		Non-budgetary—Voted	...	10	...	...
...
...	848,978	170,958	22,493	1,042,429	5	Citizenship and Immigration	983,712	58,717	...	928,662
3	51,672	...	13,080	64,755		Budgetary—Voted	64,727	...	28	73,074
						Statutory				
3	900,650	170,958	35,573	1,107,184			1,048,439	58,717	28	1,001,736
59,060 ⁽¹⁾	...	(75)	75	59,060		Non-budgetary—Statutory	(3,722)	...	62,782	(4,127)
...	578,564	213,405	25,682	817,651	6	Environment	795,973	21,678	...	593,710
78	55,168	...	2,704	57,950		Budgetary—Voted	57,942	...	8	57,735
						Statutory				
78	633,732	213,405	28,386	875,601			853,915	21,678	8	651,445
...	2,056,789	82,497	5,047	2,144,333	7	Finance	1,759,241	385,092	...	1,841,160
257,495	66,940,958	(697,400)	1,891,671	68,392,724		Budgetary—Voted	68,151,806	8	240,910	72,500,583
						Statutory				
257,495	68,997,747	(614,903)	1,896,718	70,537,057			69,911,047	385,100	240,910	74,341,743
	...	...	202,334	202,334		Non-budgetary—Voted	202,334	...	...	202,333
7,964,206	24,201	172,000	(170,732)	7,989,675		Statutory	93,914	...	7,895,761	144,531
							296,248	...	7,895,761	346,864
...	1,207,164	223,408	38,404	1,468,976	8	Fisheries and Oceans	1,399,554	69,422	...	1,414,266
1,300	103,088	...	8,565	112,953		Budgetary—Voted	112,438	...	515	113,607
						Statutory				
1,300	1,310,252	223,408	46,969	1,581,929			1,511,992	69,422	515	1,527,873
30,000	...	...	...	30,000		Non-budgetary—Voted	...	...	30,000	...
...	3,190,908	558,388	28,425	3,777,721	9	Foreign Affairs and International Trade	3,732,436	45,285	...	3,276,338
14,383	327,321	40,532	(28,389)	353,847		Budgetary—Voted	341,942	170	11,735	556,614
						Statutory				
14,383	3,518,229	598,920	36	4,131,568			4,074,378	45,455	11,735	3,832,952
37,018	4,500	8,000	230,598	280,116		Non-budgetary—Voted	241,932	11,173	27,011	162,022
33,433,074	122,800	8,340	(5,196,723)	28,367,491		Statutory	122,367	...	28,245,124	100,944
33,470,092	127,300	16,340	(4,966,125)	28,647,607			364,299	11,173	28,272,135	262,966

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
10 Governor General										
...	14,415	1,246	593	16,254	10	Budgetary—Voted	16,001	253	...	14,189
1	2,043	...	37	2,081		Statutory	2,080	1	...	1,780
1	16,458	1,246	630	18,335			18,081	254	...	15,969
11 Health										
...	2,657,386	516,215	34,098	3,207,699	11	Budgetary—Voted	3,120,888	86,811	...	2,638,918
165	81,914	...	7,486	89,565		Statutory	89,338	75	...	77,885
165	2,739,300	516,215	41,584	3,297,264			3,210,226	86,886	...	2,716,803
12 Human Resources Development										
...	1,549,523	4,442	36,017	1,589,982	12	Budgetary—Voted	1,415,762	174,220	...	1,325,768
271	26,619,268	2,747	(164,994)	26,457,292		Statutory	26,457,103	...	...	25,696,584
271	28,168,791	7,189	(128,977)	28,047,274			27,872,865	174,220	...	27,022,352
...	1,900,000	(217,000)	...	1,683,000		Non-budgetary—Statutory	1,544,145	138,855	...	1,415,271
13 Indian Affairs and Northern Development										
...	4,820,893	142,562	16,984	4,980,439	13	Budgetary—Voted	4,948,369	32,070	...	4,897,800
32,656	191,102	1,000	5,045	229,803		Statutory	197,039	41	...	209,200
32,656	5,011,995	143,562	22,029	5,210,242			5,145,408	32,111	...	5,107,000
59,855	71,093	6,000	...	136,948		Non-budgetary—Voted	63,470	13,609	...	57,474
14 Industry										
...	4,213,367	557,491	84,734	4,855,592	14	Budgetary—Voted	4,513,008	342,584	...	3,691,745
86,855	356,463	15,060	14,234	472,612		Statutory	394,522	33	...	385,687
86,855	4,569,830	572,551	98,968	5,328,204			4,907,530	342,617	...	4,077,432
1,950	800	...	...	2,750		Non-budgetary—Voted	...	800	...	1,950
853,677	...	...	...	853,677		Statutory	...	...	...	853,677
855,627	800	...	...	856,427			...	800	...	65,000

...	773,456	244,827	23,936	1,042,219	Justice Budgetary—Voted Statutory	1,005,112	37,107	...	947,571
26	318,891	56,413	(7,204)	368,126		368,065	24	...	310,703
26	1,092,347	301,240	16,732	1,410,345		1,373,177	37,131	...	1,258,274
...	10,522,155	890,210	93,692	11,506,057	16 National Defence Budgetary—Voted Statutory	11,294,130	211,927	...	10,566,237
756	880,890	...	79,444	961,090		960,105	...	...	903,728
756	11,403,045	890,210	173,136	12,467,147		12,254,235	211,927	...	11,469,965
83,005	...	20,000	...	103,005	Non-budgetary—Voted	3,665	...	...	(146)
...	803,199	326,607	26,311	1,156,117	17 Natural Resources Budgetary—Voted Statutory	1,075,256	80,861	...	838,052
22,436	67,214	9,194	24,417	123,261		111,109	1	...	82,023
22,436	870,413	335,801	50,728	1,279,378		1,186,365	80,862	...	920,075
50,000	...	...	...	50,000	Non-budgetary—Voted	...	...	...	7,826
...	239,609	16,482	623	256,714	18 Parliament Budgetary—Voted Statutory	250,067	6,647	...	229,749
...	115,528	25,222	2,978	143,728		143,728	...	...	114,994
...	355,137	41,704	3,601	400,442		393,795	6,647	...	344,743
...	190,436	95,786	9,309	295,531	19 Privy Council Budgetary—Voted Statutory	268,902	26,629	...	235,789
30	48,895	17,059	(720)	65,264		65,075	151	...	223,319
30	239,331	112,845	8,589	360,795		333,977	26,780	...	459,108 ⁽⁶⁾
...	4,140,598	252,077	94,813	4,487,488	20 Public Works and Government Services Budgetary—Voted Statutory	4,382,847	104,641	...	4,261,029
817,177	42,879	2,800	(420,678)	442,178		59,397	12,741	...	52,339
817,177	4,183,477	254,877	(325,865)	4,929,666		4,442,244	117,382	...	4,313,368
4,949	...	...	...	4,949	Non-budgetary—Voted Statutory	3,552	...	...	(1,482)
623,179	(243,400)	...	17,621	397,400		(222,134)	...	...	619,534
628,128	(243,400)	...	17,621	402,349		(218,582)	...	...	(227,394)
...	2,781,197	365,130	164,771	3,311,098	21 Solicitor General Budgetary—Voted Statutory	3,173,248	137,850	...	2,715,980
27,501	408,522	10,600	(19,203)	427,420		409,560	6	...	418,877
27,501	3,189,719	375,730	145,568	3,738,518		3,582,808	137,856	...	3,134,857
12	...	...	22	34	Non-budgetary—Voted	(3)	...	...	16

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
...	854,431	320,179	25,767	1,200,377	22	Transport Budgetary—Voted Statutory	1,107,251	93,126	...	...	812,353
2,096	105,637	...	6,385	114,118			113,078	3	...	1,037	128,098
2,096	960,068	320,179	32,152	1,314,495			1,220,329	93,129	...	1,037	940,451
...	2,063,687	862,348	(1,078,446)	1,847,589	23	Treasury Board Budgetary—Voted Statutory	1,192,066	655,523	...	...	1,126,275
8	12,690	...	349,099	361,797			361,789	8	...	...	3,062,137
8	2,076,377	862,348	(729,347)	2,209,386			1,553,855	655,531	...	...	4,188,412 ⁽⁵⁾
...	2,072,693	141,097	16,073	2,229,863	24	Veterans Affairs Budgetary—Voted Statutory	2,213,705	16,158	...	...	2,073,756
5	31,103	...	1,696	32,804			32,801	...	...	3	34,865
5	2,103,796	141,097	17,769	2,262,667			2,246,506	16,158	...	3	2,108,621
604,423	...	...	...	604,423	Non-budgetary—Statutory		(414)	...	...	604,837	(691)
206,814	52,334,585	7,575,211	(4,230)	60,112,380	Total Government Budgetary—Voted Statutory		57,079,499	2,809,124	...	223,757	53,537,319
1,315,423	98,045,848	(482,266)	1,792,933	100,671,938			99,848,853	31,730	...	791,355	106,316,005
1,522,237	150,380,433	7,092,945	1,788,703	160,784,318			156,928,352	2,840,854	...	1,015,112	159,853,324
266,789	76,403	34,000	432,954	810,146	Non-budgetary—Voted Statutory		514,950	25,592	...	269,604	428,043
51,534,975	1,803,601	(36,735)	(9,456,343)	43,845,498			3,377,873	138,855	...	40,328,770	1,284,258
51,801,764	1,880,004	(2,735)	(9,023,389)	44,655,644			3,892,823	164,447	...	40,598,374	1,712,301
473,603	52,410,988	7,609,211	428,724	60,922,526	Voted Statutory		57,594,449	2,834,716	...	493,361	53,965,362
52,850,398	99,849,449	(519,001)	(7,663,410)	144,517,436			103,226,726	170,585	...	41,120,125	107,600,263
53,324,001	152,260,437	7,090,210	(7,234,686)	205,439,962	Total Government		160,821,175	3,005,301	...	41,613,486	161,565,625

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) These adjustments and transfers include items such as:

(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;

(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,

(c) adjustments to authorities granted in statutes other than appropriation acts.

(2) In 2000-2001, an amount of \$399 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

(3) In 2000-2001, the increase in the net book value of fixed assets was shown as \$2,578; it should have been \$1,971.

(4) Changes have been made to previous year's reporting to correct errors of \$7,902 made to the value of the available authorities and to reflect the inclusion of \$866 of accrued interest in the portfolio.

(5) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$9,822.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
2		Agriculture and Agri-Food Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, the grazing and breeding activities of the Community pastures program and from the administration of the Net Income Stabilization Account	423,028,000	62,092,007 2,416,164	
	1a	Operating expenditures			
	1b	Operating expenditures			
	5	Capital expenditures	37,467,000		
	5a	Capital expenditures			
	5b	Capital expenditures			
	10	The grants listed in the Estimates and contributions	809,447,000	11,924,923 3,828,000	
	10a	Contributions			
	10b	Contributions			
	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate the sum of \$1,700,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program		589,368,913 35,132,333	
	16b	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food Canada, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any one time in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2001) National Biomass Ethanol Program	1		1
		Canadian Dairy Commission			
	20	Program expenditures	2,762,000		
		Canadian Food Inspection Agency			
	25	Operating expenditures and contributions			
	25a	Operating expenditures and contributions	260,089,000	85,799,894 10,727,600	
	25b	Operating expenditures and contributions			
	30	Capital expenditures	5,014,000		
	30a	Capital expenditures			
		Canadian Grain Commission			
	35	Program expenditures	18,495,000		
	35b	Program expenditures			
	36b	Canadian Grain Commission Revolving Fund, to reduce from \$12,000,000 to \$2,000,000 effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Grain Commission Revolving Fund, established by Agriculture and Agri-Food Vote 6d, <i>Appropriation Act No. 4, 1994-95</i> , may exceed the revenues		521,886	
		Total Ministry—Budgetary	1,556,302,001	812,560,528	1
		Non-budgetary	...	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
3		Canada Customs and Revenue Agency		
		Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i>	2,188,113,000	287,870,689
	1	Operating expenditures		92,877,158
	1a	Operating expenditures		
	1b	Operating expenditures		
	5	Capital expenditures	13,727,000	9,776,000
	5a	Capital expenditures		
	10	Contributions	110,326,000	
		Total Ministry—Budgetary	2,312,166,000	390,523,847
		Non-budgetary	..	..
4		Canadian Heritage		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office	147,034,000	29,319,978
	1a	Operating expenditures		41,076,810
	1b	Operating expenditures		
	5	The grants listed in the Estimates and contributions	787,191,568	39,799,262
	5a	The grants listed in the Estimates and contributions		26,593,427
	5b	The grants listed in the Estimates		
	5c	Loans to institutions and public authorities in Canada, in accordance with terms and conditions approved by the Governor in Council, for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>		
	L10		10,000	
		Canada Council for the Arts		
	15	Payments to the Canada Council under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	124,236,000	25,900,000
	15a	Payments to the Canada Council under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		3,469,729
	15b	Payments to the Canada Council under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act		
		Canadian Broadcasting Corporation		
	20	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	795,664,000	62,500,000
	20a	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	4,000,000	
	25	Payments to the Canadian Broadcasting Corporation for working capital	123,311,000	
	30	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service		
	30b	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service—To authorize the transfer of \$15,169,999 from Canadian Heritage Vote 20, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
		Canadian Film Development Corporation		
	35	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	125,532,000	

40	Canadian Museum of Civilization		
40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures	49,745,000	1,834,000
	Payments to the Canadian Museum of Civilization for operating and capital expenditures		
45	Canadian Museum of Nature		
45a	Payments to the Canadian Museum of Nature for operating and capital expenditures	23,691,000	2,135,000
45b	Payments to the Canadian Museum of Nature for operating and capital expenditures		147,000
	Canadian Radio-television and Telecommunications Commission		
50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from:		
	(a) the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations, 1995; and		
	(b) broadcasting fees and other related activities, up to amounts approved by the Treasury Board		
50a	Program expenditures	3,537,000	166,341
	National Archives of Canada		
55	Program expenditures, the grants listed in the Estimates and contributions	45,121,000	
55a	Program expenditures		2,589,223
55b	Program expenditures and contributions		9,000,000
	National Arts Centre Corporation		
60	Payments to the National Arts Centre Corporation	23,930,000	6,531,000
60b	Payments to the National Arts Centre Corporation		
	National Battlefields Commission		
65	Program expenditures	6,798,000	
65a	Program expenditures		1,564,750
65b	Program expenditures		425,000
	National Capital Commission		
70	Payment to the National Capital Commission for operating expenditures	44,949,000	
70a	Payment to the National Capital Commission for operating expenditures—To authorize the transfer of \$1,107,000 from Canadian Heritage Vote 80, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		3,997,000
70b	Payment to the National Capital Commission for operating expenditures		500,000
75	Payment to the National Capital Commission for capital expenditures	25,671,000	
75a	Payment to the National Capital Commission for capital expenditures		10,563,000
80	Payment to the National Capital Commission for grants and contributions	14,090,000	
	National Film Board		
85	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	60,221,000	4,217,350
85a	National Film Board Revolving Fund—Operating loss		
86b	National Film Board Revolving Fund, in accordance with section 12 of the <i>Revolving Funds Act</i> , to reduce from \$25,000,000 to \$15,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
	National Gallery of Canada		
90	Payments to the National Gallery of Canada for operating and capital expenditures	33,188,000	2,065,000
90a	Payments to the National Gallery of Canada for operating and capital expenditures		1,000,000
90b	Payments to the National Gallery of Canada for operating and capital expenditures		
95	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
95b	Payment to the National Gallery of Canada for the purchase of objects for the collection		3,000,000
	National Library		
100	Program expenditures, the grants listed in the Estimates	32,208,000	4,895,502
100a	Program expenditures		1,422,000
100b	Program expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		National Museum of Science and Technology		
	105	Payments to the National Museum of Science and Technology for operating and capital expenditures	22,884,000	933,000
	105b	Payments to the National Museum of Science and Technology for operating and capital expenditures		
	110	Parks Canada Agency		
		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	266,891,000	48,114,406
	110a	Program expenditures		30,392,742
	110b	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions		
	111b	Parks Canada Agency Enterprise Units Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Enterprise Units Revolving Fund of up to \$6,448,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3 of the said Act, as at March 31, 2002		1
	112b	Parks Canada Agency Townsites Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Townsites Revolving Fund of up to \$4,338,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3.1 of the said Act, as at March 31, 2002		1
	115	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	6,500,000	
	115b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>		10,000,000
		Public Service Commission		
	120	Program expenditures	97,176,000	10,439,880
	120a	Program expenditures		1,835,645
	120b	Program expenditures		
	121b	Staff Development and Training Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 7(3) of that Act by reducing from \$4,500,000 to \$2,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues		1
		Status of Women—Office of the Co-ordinator		
	125	Operating expenditures	10,101,000	344,062
	125a	Operating expenditures		
	130	The grants listed in the Estimates	10,000,000	
		Total Ministry—Budgetary	2,886,669,568	386,771,112
		Non-budgetary	10,000	...
5		Citizenship and Immigration		
		Department		
	1	Operating expenditures	411,978,000	87,846,838
	1a	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$4,386,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		50,025,017

2b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 3,394 debits due to Her Majesty in right of Canada amounting to \$1,757,203 owed in relation to immigration loans issued pursuant to section 119 of the <i>Immigration Act</i>		1,757,203	
5	Capital expenditures		27,870,000	
5a	Capital expenditures			1,765,000
10	The grants listed in the Estimates and contributions		336,471,517	
10a	Contributions			472,833
10b	The grants listed in the Estimates			8,865,864
	Immigration and Refugee Board of Canada			
15	Program expenditures		72,659,000	
15a	Program expenditures			8,966,050
15b	Program expenditures			11,259,094
	Total Ministry—Budgetary	848,978,517	170,957,899	...
	Non-budgetary	...	...	...
6	Environment			
	Department			
1	Operating expenditures, and (a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board; (b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine; (c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories; (d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul; (e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys; and (f) pursuant to paragraph 29(1)(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote	465,725,956	76,981,074	
1a	Operating expenditures			
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	32,239,000	8,053,000	
5a	Capital expenditures			
5b	Capital expenditures—To authorize the transfer of \$1,849,484 from Environment Vote 1, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		19,996,082	
10	The grants listed in the Estimates and contributions	70,235,294	60,050,603	
10a	The grants listed in the Estimates and contributions		46,393,662	
10b	The grants listed in the Estimates			
	Canadian Environmental Assessment Agency			
15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	10,363,000	1,845,700	
15a	Program expenditures		85,000	
15b	Program expenditures			
	Total Ministry—Budgetary	578,563,250	213,405,121	...
	Non-budgetary	...	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
7		Finance		
		Department		
		<i>Economic, Social and Financial Policies Program</i>		
	1	Operating expenditures and authority to expend revenues received during the fiscal year	72,507,000	13,027,250
	1a	Operating expenditures and authority to expend revenues received during the fiscal year		
	2a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$17,900,000 owed by the Government of Jamaica		17,900,000
	3a	Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon	326,000,000	4,900,000
	5	The grants listed in the Estimates and contributions		
	L10	In accordance with the <i>Breton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association	1	
	15	<i>Federal-Provincial Transfers Program</i>		
		Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year	1,579,000,000	
	15a	Transfer payments to the territorial governments—Payments to the Government of each of the territories calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of each of the territories prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial government in the current fiscal year		25,000,000
		Auditor General		
	20	Program expenditures and contributions	48,836,000	7,733,100
	20a	Program expenditures		
		Canadian International Trade Tribunal		
	25	Program expenditures	7,554,000	371,900
	25a	Program expenditures		
		Financial Transactions and Reports Analysis Centre of Canada		
	30	Program expenditures	21,232,000	3,331,524
	30a	Program expenditures		9,892,000
	30b	Program expenditures		
		Office of the Superintendent of Financial Institutions		
	35	Program expenditures	1,660,000	341,500
	35b	Program expenditures		
		Total Ministry—Budgetary	2,056,789,000	82,497,274
		Non-budgetary	1	...

Fisheries and Oceans**Department**

1	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; and (c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard	968,452,000	86,901,249
1a	Operating expenditures		
1b	Operating expenditures—To authorize the transfer of \$4,552,760 from Fisheries and Oceans Vote 5, and \$3,696,600 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	158,092,000	7,946,677
5a	Capital expenditures		
10	The grants listed in the Estimates and contributions	80,620,100	128,560,140
10a	The grants listed in the Estimates and contributions		
	Total Ministry—Budgetary	1,207,164,100	223,408,067
	Non-budgetary	...	...

Foreign Affairs and International Trade**Department**

1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: Canadian Business Centres and Canadian Education Centres; training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunications services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs	960,207,000	60,247,351 60,831,780
1a	Operating expenditures		
1b	Operating expenditures		
5	Capital expenditures	108,606,000	45,419,744
5a	Capital expenditures		20,367,675
5b	Capital expenditures		
10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2000, which is		
	The grants listed in the Estimates and contributions	393,378,000	107,743,160
10a	The grants listed in the Estimates and contributions		4,573,000
10b	The grants listed in the Estimates		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Commercial Corporation		
	15	Program expenditures	10,734,000	5,000,000
	15b	Program expenditures		8,000,000
	L16b	Payment to the Canadian Commercial Corporation in respect of equity		
		Canadian International Development Agency		
	20	Operating expenditures and authority to: <ul style="list-style-type: none"> (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986, as may be amended, or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition 		
	20a	Operating expenditures	138,423,342	6,171,577
	20b	Operating expenditures		7,301,264
	25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services		
	25a	The grants listed in the Estimates		
	25b	The grants listed in the Estimates and contributions		
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$154,600,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1,481,929,000	45,264,380
	L30b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$226,112,252 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1	182,415,748
	L35	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$500,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions		
	L35b	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$1,113,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions	4,500,000	
		Export Development Canada ⁽¹⁾		
	36a	Payment to compensate for transferred liabilities to the corporation from the Government in respect of Export Development Canada employees who have contributed to the Public Service Death Benefit Account		2,000,000

40	40a	International Development Research Centre Payments to the International Development Research Centre Payments to the International Development Research Centre	88,270,000	10,357,000
45		International Joint Commission Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Agreement on Great Lakes Water Quality	7,007,000	696,047
45a		Program expenditures		
50		NAFTA Secretariat, Canadian Section Program expenditures	2,115,000	
55		Northern Pipeline Agency Program expenditures	238,000	
		Total Ministry—Budgetary	3,190,907,342	558,388,726
		Non-budgetary	4,500,001	8,000,002
10		Governor General		
1		Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	14,415,000	1,246,072
1a		Program expenditures		
		Total Ministry—Budgetary	14,415,000	1,246,072
		Non-budgetary	...	...
11		Health		
		Department		
1		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services	1,268,024,342	159,227,254
1a		Operating expenditures		48,130,855
1b		Operating expenditures		
5		The grants listed in the Estimates and contributions	954,627,000	87,118,385
5a		The grants listed in the Estimates and contributions		98,458,929
5b		The grants listed in the Estimates and contributions		
		Canadian Institutes of Health Research		
10		Operating expenditures	19,748,000	13,215,700
10a		Operating expenditures		
15		The grants listed in the Estimates	408,885,000	109,832,333
15a		The grants listed in the Estimates		
		Hazardous Materials Information Review Commission		
20		Program expenditures	2,485,000	178,810
20a		Program expenditures		52,500
20b		Program expenditures		
		Patented Medicine Prices Review Board		
25		Program expenditures	3,617,000	
		Total Ministry—Budgetary	2,657,386,342	516,214,766
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
12		Human Resources Development		
		Department		
	1	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account	474,966,000	1
	1a	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of \$47,551,251 from Human Resources Development Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		
	1b	Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan Account and the Employment Insurance Account—To authorize the transfer of \$45,408,559 from Human Resources Development Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	1,062,797,000	1
	5a	The grants listed in the Estimates		1
	6a	Pursuant to section 25 of the <i>Financial Administration Act</i> , payment to reimburse the Government Annuities Account in respect of 187 overpayments made from the Account and interest due, amounting in the aggregate to \$24,810.54—To authorize the transfer of \$24,810 from Human Resources Development Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
		Canada Industrial Relations Board		
	10	Program expenditures	7,935,000	1,474,343
	10a	Program expenditures		2,118,182
	10b	Program expenditures		
		Canadian Artists and Producers Professional Relations Tribunal		
	15	Program expenditures	1,570,000	
		Canadian Centre for Occupational Health and Safety		
	20	Program expenditures		
	20a	Program expenditures	2,255,000	248,864
	20b	Program expenditures		600,000
		Total Ministry—Budgetary	1,549,523,000	4,441,393
		Non-budgetary	...	...
13		Indian Affairs and Northern Development		
		Department		
		<i>Administration Program</i>		
	1	Program expenditures and contributions	72,901,000	27,080,237
	1a	Program expenditures		
	1b	Program expenditures—To authorize the transfer of \$5,735,586 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1

Indian and Inuit Affairs Program

5	Operating expenditures, and		
	(a) expenditures on works, buildings and equipment on other than federal property;		
	(b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians;		
	(c) authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children;		
	(d) authority to provide, in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and		
	(e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	272,735,000	30,305,443
5a	Operating expenditures		
10	Capital expenditures, and		
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property;		
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and		
	(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	35,800,000 4,285,135,000	37,184,447
15	The grants listed in the Estimates and contributions		
15a	The grants listed in the Estimates		
15b	The grants listed in the Estimates—To authorize the transfer of \$14,521,841 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
L20	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	32,853,000	
L20a	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		6,000,000
L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	37,840,000 400,000	
L30	Loans to the Council of Yukon First Nations for interim benefits to the Yukon Elders		
	<i>Northern Affairs Program</i>		
35	Operating expenditures and authority to make recoverable advances for services performed on behalf of territorial governments; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities		
	Operating expenditures		
35a	The grants listed in the Estimates and contributions	84,729,000	30,300,174
40	The grants listed in the Estimates and contributions		
40a	The grants listed in the Estimates and contributions—To authorize the transfer of \$8,946,889 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		
40b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	53,104,900	9,650,501
45	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service		1
45a	Payments to Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,600,000	
45b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$1,364,255 from Indian Affairs and Northern Development Vote 35, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		8,000,000
			1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Polar Commission		
	50	Program expenditures and contributions	890,000	41,642
	50a	Program expenditures		
		Total Ministry—Budgetary	4,820,892,900	142,562,448
		Non-budgetary	71,093,000	6,000,000
14		Industry		
		Department		
	1	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research and bankruptcy and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>		
	1a	Operating expenditures, and authority to expend revenues received during the fiscal year related to communications research, bankruptcy, corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i>	393,076,000	
	1b	Operating expenditures		88,536,142
	2b	Canadian Intellectual Property Office Revolving Fund, to reduce from \$15,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Intellectual Property Office Revolving Fund, established by Consumer and Corporate Affairs Vote 2b, <i>Appropriation Act No. 3, 1993-94</i> , may exceed the revenues		125,244
	5	The grants listed in the Estimates and contributions	703,378,000	1
	5a	Contributions		
	5b	The grants listed in the Estimates and contributions		23,015,991
	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	131,520,000
	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
		Atlantic Canada Opportunities Agency		
	20	Operating expenditures	60,597,000	
	20a	Operating expenditures—To authorize the transfer of \$3,000,000 from Industry Vote 25, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		
	20b	Operating expenditures—To authorize the transfer of \$5,875,865 from Industry Vote 25, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1,091,434
	25	The grants listed in the Estimates and contributions	277,073,000	1
		Canadian Space Agency		
	30	Operating expenditures	111,687,000	
	30a	Operating expenditures		
	30b	Operating expenditures—To authorize the transfer of \$171,819 from Industry Vote 40, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		3,903,351
	35	Capital expenditures		1
	35a	Capital expenditures		
	40	The grants listed in the Estimates and contributions	184,678,000	
	40a	The grants listed in the Estimates		
	40b	The grants listed in the Estimates	49,971,000	1

Canadian Tourism Commission		
45	Program expenditures	82,460,000
45a	Program expenditures	5,000,000
45b	Program expenditures	15,991,000
Competition Tribunal		
50	Program expenditures	1,375,000
50a	Program expenditures	34,713
Copyright Board		
55	Program expenditures	1,665,000
55a	Program expenditures	421,750
Economic Development Agency of Canada for the Regions of Quebec		
60	Operating expenditures—To authorize the transfer of \$4,808,799 from Industry Vote 65, <i>Appropriation Act No. 2, 2001-2002</i>	33,686,000
60a	Operating expenditures—To authorize the transfer of \$4,808,799 from Industry Vote 65, <i>Appropriation Act No. 2, 2001-2002</i>	1
60b	Operating expenditures—To authorize the transfer of \$1,524,999 from Industry Vote 65, <i>Appropriation Act No. 2, 2001-2002</i>	1
65	for the purposes of this Vote	1
65a	The grants listed in the Estimates and contributions	273,402,000
	The grants listed in the Estimates	1
Enterprise Cape Breton Corporation		
70	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	36,574,000
70a	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	3,000,000
National Research Council of Canada		
75	Operating expenditures	287,170,000
75a	Operating expenditures—To authorize the transfer of \$4,969,200 from Industry Vote 80, <i>Appropriation Act No. 2, 2001-2002</i>	6,783,099
	for the purposes of this Vote and to provide a further amount of	588,091
75b	Operating expenditures	66,284,000
80	Capital expenditures	5,685,800
80b	Capital expenditures	133,614,000
85	The grants listed in the Estimates and contributions	12,000,000
85a	Contributions	4,339,000
85b	Contributions	
Natural Sciences and Engineering Research Council		
90	Operating expenditures	28,738,000
90a	Operating expenditures	989,300
90b	Operating expenditures	25,000
95	The grants listed in the Estimates	575,548,000
95a	The grants listed in the Estimates	5,695,850
95b	The grants listed in the Estimates	1,239,000
Social Sciences and Humanities Research Council		
100	Operating expenditures	12,477,000
100a	Operating expenditures	1,967,400
100b	Operating expenditures	45,000
105	The grants listed in the Estimates	146,883,000
105a	The grants listed in the Estimates	9,570,000
105b	The grants listed in the Estimates	200,555,000
Standards Council of Canada		
110	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	5,402,000
110a	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	1,531,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Statistics Canada		
	115	Program expenditures		
	115a	Program expenditures	485,650,000	21,891,151
	115b	Program expenditures		730,854
		Western Economic Diversification		
	120	Operating expenditures	38,551,000	
	120a	Operating expenditures—To authorize the transfer of \$3,000,000 from Industry Vote 125, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		
	120b	Operating expenditures—To authorize the transfer of \$4,157,199 from Industry Vote 125, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		241,051
	125	The grants listed in the Estimates and contributions		1
	125b	The grants listed in the Estimates and contributions	223,428,000	1
		Total Ministry—Budgetary	4,213,367,000	557,491,363
		Non-budgetary	800,000	...
15		Justice		
		Department		
		Operating expenditures		
	1	Operating expenditures	308,238,000	158,624,269
	1a	Operating expenditures—To authorize the transfer of \$14,129,339 from Justice Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		
	1b	Operating expenditures—To authorize the transfer of \$14,129,339 from Justice Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		656,096
	5	The grants listed in the Estimates and contributions	373,205,000	68,314,146
	5a	The grants listed in the Estimates and contributions		1
	5b	The grants listed in the Estimates		
		Canadian Human Rights Commission		
	10	Program expenditures	15,245,000	
	10a	Program expenditures		
	10b	Program expenditures		
		Canadian Human Rights Tribunal		
	15	Program expenditures		
	15a	Program expenditures		2,754,220
	15b	Program expenditures	2,682,000	520,000
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29,1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		1,354,953
				112,380
	20a	Operating expenditures		
	20b	Operating expenditures	4,322,000	1,423,761
				475,000

25	Canadian Judicial Council—Operating expenditures	507,000	21,479
25a	Canadian Judicial Council—Operating expenditures		50,000
25b	Canadian Judicial Council—Operating expenditures		
	Federal Court of Canada		
30	Program expenditures	30,258,000	5,026,775
30a	Program expenditures		474,669
30b	Program expenditures		
	Law Commission of Canada		
35	Program expenditures	2,870,000	143,050
35a	Program expenditures		
	Offices of the Information and Privacy Commissioners of Canada		
40	Program expenditures	3,654,000	645,000
40b	Program expenditures		
	Office of the Privacy Commissioner of Canada Program		
45	Program expenditures and contributions	9,743,000	360,000
45b	Program expenditures		
	Supreme Court of Canada		
50	Program expenditures	12,994,000	1,933,416
50b	Program expenditures		
	Tax Court of Canada		
55	Program expenditures	9,738,000	
55b	Program expenditures		
	Total Ministry—Budgetary	773,456,000	244,826,419
	Non-Budgetary	...	...

16

National Defence

Department

1 Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$15,975,928,588 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$5,127,000,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenues, as authorized by Treasury Board, received during the fiscal year for the purposes of any of those Votes

1a	Operating expenditures	7,964,877,080	199,415,209
1b	Operating expenditures		587,826,331
5	Capital expenditures	2,143,289,000	1,223,606
5a	Capital expenditures		101,070,000
5b	Capital expenditures		
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, Common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	402,138,767	1
10a	The grants listed in the Estimates		500,000
10b	The grants listed in the Estimates and contributions		
L11b	To increase from \$100,000,000 to \$120,000,000, the amount that may be outstanding through actual cash advances at any one time under the National Defence Working Capital Advance Account established by National Defence Vote L20b, <i>Appropriation Act No. 1, 1976</i> for financing public fund imprest and public fund advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens, additional amount required		20,000,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Forces Grievance Board		
	15	Program expenditures	8,197,000	
		Military Police Complaints Commission		
	20	Program expenditures	3,653,000	
	20b	Program expenditures		175,000
		Total Ministry—Budgetary	10,522,154,847	890,210,147
		Non-budgetary	...	20,000,000
17		Natural Resources		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of goods and the provision of services as part of the departmental operations	446,089,000	70,167,446
	1a	Operating expenditures		
	3b	Geomatics Canada Revolving Fund—To reduce from \$8,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Geomatics Canada Revolving Fund, established by Energy, Mines and Resources Vote 3b, <i>Appropriation Act No. 3, 1993-94</i> , may exceed the revenues		1
	5	Capital expenditures	24,680,000	936,108
	5a	Capital expenditures		
	10	The grants listed in the Estimates and contributions	110,162,844	58,150,000
	10a	The grants listed in the Estimates and contributions		
	10b	The grants listed in the Estimates—To authorize the transfer of \$12,782,454 from Natural Resources Vote 1, and \$5,859,331 from Natural Resources Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		41,009,149
		Atomic Energy of Canada Limited		
	15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	121,604,000	82,000,000
	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		6,868,000
	15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		
		Canadian Nuclear Safety Commission		
	20	Program expenditures, the grants listed in the Estimates and contributions	43,774,000	5,531,578
	20a	Program expenditures		2,231,680
	20b	Program expenditures		
		Cape Breton Development Corporation		
	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	31,010,000	57,300,000
	25a	Payments to the Cape Breton Development Corporation for operating and capital expenditures		
		National Energy Board		
	30	Program expenditures	25,879,000	1,267,300
	30a	Program expenditures		1,145,687
	30b	Program expenditures		
		Total Ministry—Budgetary	803,198,844	326,606,949
		Non-budgetary	...	...

18	Parliament			
	The Senate			
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to extend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	36,122,300		2,646,000
1a	Program expenditures			
	House of Commons			
5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	182,882,033		5,084,798 6,914,250
5a	Program expenditures			
5b	Program expenditures			
	Library of Parliament			
10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	20,605,000		1,691,600 145,000
10a	Program expenditures			
10b	Program expenditures			
	Total Ministry—Budgetary	239,609,333	16,481,648	...
	Non-budgetary	...		...

19	Privy Council			
	Department			
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	91,469,000		14,962,249 4,546,087
1a	Program expenditures			
1b	Program expenditures			
	Canadian Centre for Management Development			
5	Program expenditures and contributions	12,192,000		3,744,012
5a	Program expenditures			
	Canadian Intergovernmental Conference Secretariat			
10	Program expenditures	3,392,000		668,150
10a	Program expenditures			
	Canadian Transportation Accident Investigation and Safety Board			
15	Program expenditures	21,038,000		479,990
15a	Program expenditures			
15b	Program expenditures			4,059,767
	Chief Electoral Officer			
20	Program expenditures	11,765,000		
	Commissioner of Official Languages			
25	Program expenditures	9,944,000		3,083,766 121,045
25a	Program expenditures			
25b	Program expenditures			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Millennium Bureau of Canada		
	30	Operating expenditures		
	30a	Operating expenditures	1,941,000	1,852,871
	35	Contributions	24,212,000	7,880,282
	35a	Contributions		
		National Round Table on the Environment and the Economy		
	40	Program expenditures	5,052,000	155,500
	40b	Program expenditures		
		Office of Indian Residential Schools Resolution of Canada		
	41a	Program expenditures, the grants listed in the Estimates and contributions		52,995,602
		Public Service Staff Relations Board		
	45	Program expenditures	5,085,000	
	45a	Program expenditures		257,100
	45b	Program expenditures		979,500
		Security Intelligence Review Committee		
	50	Program expenditures		
		The Leadership Network⁽²⁾	2,074,000	
	55	Program expenditures		
		Total Ministry—Budgetary	2,272,000	
		Non-budgetary		
			190,436,000	95,785,921
		
20		Public Works and Government Services		
		Department		
		<i>Government Services Program</i>		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services		
	1a	Operating expenditures		
	1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act), the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , the grants listed in the Estimates and contributions, and authority to spend revenues received during the fiscal year arising from accommodation, central and common services in respect of these services	1,650,205,000	158,235,694
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services		34,826,049
	5a	Capital expenditures	281,131,000	18,235,000
	5b	Capital expenditures		22,916,944

6a	Optional Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to reduce \$200,000,000 to \$75,000,000 the aggregate of expenditures made for the purpose of the fund by which the revenues referred to may be exceeded	1
6b	Optional Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 5.5(3) of the Act by reducing from \$75,000,000 to \$35,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	1
7b	Real Property Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 5(3) of the Act by reducing from \$450,000,000 to \$150,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	1
8b	Consulting and Audit Canada Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 5.4(3) of the Act by reducing from \$25,101,000 to \$20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	1
9b	Government Telecommunication and Informatics Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 5.2(3) of the Act by reducing from \$45,000,000 to \$20,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	1
12b	Translation Bureau Revolving Fund—In accordance with section 29.1 of the <i>Financial Administration Act</i> , to reduce from \$75,000,000 to \$10,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund, established by Public Works and Government Services Vote 23d, <i>Appropriation Act No. 4, 1994-95</i> , may exceed the revenues	1
13b	To write-off the net drawdown authority used by the Real Property Services Revolving Fund of up to \$97,738,000, effective March 31, 2002	1
14b	To write-off the projected net drawdown authority used by the Optional Services Revolving Fund of up to \$22,700,000, effective March 31, 2002	1
	<i>Crown Corporations Program</i>	
10	Payments to Queens Quay West Land Corporation for operating and capital expenditures	4,000,000
11b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	11,325,000
	Communication Canada ⁽³⁾	
15	Program expenditures, the grants listed in the Estimates and contributions	
15a	Program expenditures, the grants listed in the Estimates	48,665,000
15b	Program expenditures	2,587,100
		3,451,000
20	Canada Mortgage and Housing Corporation	
	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	1,909,387,000
20b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	500,000
25	Canada Post Corporation	
	Payments to the Canada Post Corporation for special purposes	247,210,000
	Total Ministry—Budgetary	4,140,598,000
	Non-budgetary	..
		252,076,795
		..
21	Solicitor General	
	Department	
1	Operating expenditures	22,343,000
1a	Operating expenditures	37,688,520
1b	Operating expenditures—To authorize the transfer of \$16,875,000 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of	29,043,167
5	The grants listed in the Estimates and contributions	61,758,200
5a	Contributions	8,947,200

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Security Intelligence Service		
10		Program expenditures		
10a		Program expenditures	192,332,000	11,842,379
10b		Program expenditures		37,437,575
		Correctional Service		
15		Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions, and authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by that Fund:		
		(a) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
		(b) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Solicitor General of Canada, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
15a		Penitentiary Service and National Parole Service—Operating expenditures—To authorize the transfer of \$14,200,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of	1,092,378,000	65,377,144
15b		Penitentiary Service and National Parole Service—Operating expenditures		6,360,995
16b		CORCAN Revolving Fund—To reduce from \$45,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the CORCAN Revolving Fund, established by Correctional Service Vote 11e, <i>Appropriation Act No. 4, 1991-92</i> , may exceed the revenues and to write-off the net drawdown authority used by CORCAN of up to \$20,456,000		1
20		Penitentiary Service and National Parole Service—Capital expenditures, including payments as contributions to:		
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and		
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies		
		National Parole Board	148,100,000	
25		Program expenditures		
25a		Program expenditures	24,105,000	4,477,187
25b		Program expenditures		312,380
30		Office of the Correctional Investigator		
30a		Program expenditures		
30a		Program expenditures	1,749,000	750,645
30b		Program expenditures		73,000
		Royal Canadian Mounted Police		
35		Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to expend revenues received during the fiscal year		
35b		Law enforcement—Operating expenditures, the grants listed in the Estimates—To authorize the transfer of \$9,896,600 from Solicitor General Vote 40, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of	1,053,168,000	162,032,587
40		Law enforcement—Capital expenditures	181,043,000	

Royal Canadian Mounted Police External Review Committee

45	Program expenditures	758,000	37,500
45b	Program expenditures		
	Royal Canadian Mounted Police Public Complaints Commission		
50	Program expenditures	3,463,000	600,005
50a	Program expenditures		150,000
50b	Program expenditures		
	Total Ministry—Budgetary	2,781,197,200	365,130,285
	Non-budgetary	...	...

22

	Transport		
	Department		
I	Operating expenditures, and		
	(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
	(b) authority for the payment of commissions for revenues collection pursuant to the <i>Aeronautics Act</i> ; and		
	(c) authority to expend revenues received during the fiscal year	131,005,000	35,236,970
1a	Operating expenditures		
1b	Operating expenditures—To authorize the transfer of \$23,446,148 from Transport Vote 5, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		I
5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	97,449,000	55,800,000
5a	Capital expenditures		
10	The grants listed in the Estimates and contributions	203,527,501	162,765,490
10a	The grants listed in the Estimates and contributions		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$11,873,852 from Transport Vote 5, and \$23,377,000 from Transport Vote 15, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		3,263,148
15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges and Melocheville Tunnel, Montreal	116,237,000	
20	Payments to Marine Atlantic Inc. in respect of:		
	(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
	(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	36,347,000	
25	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	247,739,000	
25a	(c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		
	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	61,900,000	
	Canadian Transportation Agency		
30	Program expenditures and contributions	21,236,000	935,950
30a	Program expenditures		
	Civil Aviation Tribunal		
35	Program expenditures	891,000	44,250
35a	Program expenditures		233,520
35b	Program expenditures		
	Total Ministry—Budgetary	854,431,501	320,179,329
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
23		Treasury Board		
		Secretariat		
	1	Operating expenditures and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board		
		Secretariat		
	1a	Operating expenditures	97,748,000	59,550,883
	1b	Operating expenditures—To authorize the transfer of \$1,310,775 from Treasury Board Vote 2, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote		1
	2	The grants listed in the Estimates and contributions	22,110,000	1,786,702
	2a	Contributions		
	5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for, including awards under the <i>Public Services Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	750,000,000	
	10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada including the Service Canada Initiative, employment equity programs, comprollership modernization and the Government On-Line Initiative	132,627,000	26,367,049
	10a	Government-wide initiatives		
	15a	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations, that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces		382,281,000
	15b	Compensation adjustments—To authorize the transfer of \$874,225 from Treasury Board Vote 2, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of \$326,000 from Treasury Board Vote 20, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to		387,278,476
	20	Public service insurance—The grants listed in the Estimates and payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	1,061,202,000	
	20a	Public service insurance—Payments in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their shares of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>		5,084,000
		Total Ministry—Budgetary	2,063,687,000	862,348,111
		Non-budgetary	...	...

Department			
<i>Veterans Affairs Program</i>			
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	549,870,000	77,008,431
1a	Operating expenditures—To authorize the transfer of \$588,100 from Veterans Affairs Vote 10, <i>Appropriation Act No. 2, 2001-2002</i> for the purposes of this Vote and to provide a further amount of		9,131,225
1b	Operating expenditures		
5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	1,513,848,000	54,957,500
5b	The grants listed in the Estimates		
	<i>Veterans Review and Appeal Board Program</i>	8,975,000	
10	Program expenditures		
	Total Ministry—Budgetary	2,072,693,000	141,097,156
	Non-budgetary	...	...
	Total Government—Budgetary	52,334,585,745	7,575,211,376
	Non-budgetary	76,403,002	34,000,002

(L) Non-budgetary authority (loan, investment or advance).

(1) Formerly Export Development Corporation.

(2) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

(3) Formerly Canada Information Office.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	65,500,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats	157,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Agri-food innovation program	1,098,000	657,373
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	227,300,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	
	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia Apple Industry Development Fund	46,000	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	50,697,000	
	Canadian Food Inspection Agency		
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	33,500,000
	Contributions to employee benefit plans	46,111,000	
	Canadian Grain Commission		
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(252,000)	
	Contributions to employee benefit plans	2,618,000	
	Total Ministry—Budgetary	611,627,122	34,157,373
	Non-budgetary	...	...
3	Canada Customs and Revenue Agency		
	Minister of National Revenue—Salary and motor car allowance	52,122	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Customs and Revenue Agency Act</i>	29,664,000	
	Contributions to employee benefit plans	374,347,000	
	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	125,000,000	
	Total Ministry—Budgetary	529,063,122	...
	Non-budgetary	...	...
4	Canadian Heritage		
	Department		
	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	930,000	
	Payments under <i>Lieutenant Governors Superannuation Act</i>	550,000	
	Supplementary retirement benefits—Former Lieutenant Governors	182,000	
	Minister of Canadian Heritage—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	16,232,000	

5	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	4,908,000	
	National Archives of Canada		
	Contributions to employee benefit plans	5,713,000	
	National Battlefields Commission		
	Expenditures pursuant to paragraph 29,1(1) of the <i>Financial Administration Act</i>	900,000	
	Contributions to employee benefit plans	326,000	
	National Film Board		
	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
	National Library		
	Contributions to employee benefit plans	3,961,000	
	Parks Canada Agency		
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	63,500,000	
	Parks Canada Agency Enterprise Units Revolving Fund (<i>Revolving Funds Act</i>)	(1,754,000)	
	Parks Canada Agency Townsites Revolving Fund (<i>Revolving Funds Act</i>)	416,000	
	Contributions to employee benefit plans	32,438,000	
	Public Service Commission		
	Contributions to employee benefit plans	14,041,000	350,000
	Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)		
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,141,000	
	Total Ministry—Budgetary	143,911,122	350,000
	Non-budgetary	...	...
	Citizenship and Immigration		
	Department		
	Minister of Citizenship and Immigration—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	40,720,000	(74,539)
	(L) Outstanding loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	10,900,000	
6	Total Ministry—Budgetary	51,672,122	...
	Non-budgetary	...	(74,539)
	Environment		
	Department		
	Minister of the Environment—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	53,918,987	...
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	1,197,000	...
	Total Ministry—Budgetary	55,168,109	...
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
7	Finance		
	Department		
	<i>Economic, Social and Financial Policies Program</i>	\$2,122	
	Minister of Finance—Salary and motor car allowance	262,022,000	
	Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	40,500,000	(24,400,000)
	Payments to International Monetary Fund's Poverty Reduction and Growth Facility (<i>Bretton Woods and Related Agreements Act</i>)	9,210,000	
	Contributions to employee benefit plans	41,000,000	21,000,000
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)		1,250,000,000
	Grant to the Canada Foundation for Innovation		
	(L) Issuance of demand notes in the amount not exceeding US \$5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$8,540,597 on February 15, 2000, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares	8,541,000	
	(L) Issuance of demand notes in the amount not exceeding US \$1,457,440 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$2,135,149 on February 15, 2000, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares and payments to the European Bank for Reconstruction and Development—Capital subscriptions	15,660,000	172,000,000
	(L) Issuance of loan to International Monetary Fund's Poverty Reduction and Growth Facility (<i>Bretton Woods and Related Agreements Act</i>)		
	<i>Public Debt Program</i>	41,700,000,000	(2,500,000,000)
	Interest and other costs (<i>Financial Administration Act</i>)		
	<i>Federal-Provincial Transfers Program</i>		
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authorities)	30,000,000	
	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	10,479,000,000	751,000,000
	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	17,300,000,000	
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(330,000,000)	(32,000,000)
	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,400,000,000)	(163,000,000)
	Auditor General		
	Contributions to employee benefit plans	6,714,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,192,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	1,268,085	
	Total Ministry—Budgetary	66,940,958,207	(697,400,000)
	Non-budgetary	24,201,000	172,000,000

Fisheries and Oceans

Department

Minister of Fisheries and Oceans—Salary and motor car allowance
 Liabilities under the *Fisheries Improvement Loans Act*
 Contributions to employee benefit plans

52,122
 200,000
 102,836,000

Total Ministry—Budgetary

103,088,122

Non-budgetary

...

...

Foreign Affairs and International Trade

Department

Minister of Foreign Affairs—Salary and motor car allowance
 Minister for International Trade—Salary and motor car allowance
 Payments under the *Diplomatic Service (Special) Superannuation Act*
 Contributions to employee benefit plans
 Passport Office Revolving Fund (*Revolving Funds Act*)

52,122
 52,122
 250,000
 89,907,000
 (1,420,000)

Canadian International Development Agency

Minister for International Cooperation—Salary and motor car allowance
 Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)
 Contributions to employee benefit plans

52,122
 151,800,000
 16,026,000

53,532,000

(L) Payments to International Financial Institutions—Capital subscriptions (*International Development (Financial Institutions) Assistance Act*)

8,340,000

Export Development Canada ⁽²⁾

Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*
 (L) Payments to Export Development Canada for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*

70,000,000

(13,000,000)

122,800,000

International Joint Commission

Contributions to employee benefit plans

439,000

NAFTA Secretariat, Canadian Section

Contributions to employee benefit plans

141,000

Northern Pipeline Agency

Contributions to employee benefit plans

22,000

Total Ministry—Budgetary

327,321,366

Non-budgetary

122,800,000

40,532,000

8,340,000

Governor General

Salary of the Governor General (*Governor General's Act*)
 Annuities payable under the *Governor General's Act*
 Contributions to employee benefit plans

103,000

354,000

1,586,000

Total Ministry—Budgetary

2,043,000

Non-budgetary

...

...

Health

Department

Minister of Health—Salary and motor car allowance
 Contributions to employee benefit plans

52,122

79,121,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	1,888,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	385,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	468,000	
	Total Ministry—Budgetary	81,914,122	...
	Non-budgetary	...	...
12	Human Resources Development		
	Department		
	Minister of Human Resources Development—Salary and motor car allowance	52,122	
	Minister of Labour—Salary and motor car allowance	52,122	
	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	135,908,000	13,000,000
	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	1,284,000	(184,000)
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	92,697,000	(1,997,000)
	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	344,919,000	27,781,000
	<i>Canada Student Financial Assistance Act</i> —Canada study grants	120,100,000	(42,100,000)
	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the <i>Department of Human Resources Development Act</i>	499,000,000	(137,000,000)
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	703,000	
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	45,553,000	17,447,000
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	15,400,000	(1,200,000)
	Old age security payments (<i>Old Age Security Act</i>)	19,533,000,000	149,000,000
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	5,236,000,000	
	Allowance payments (<i>Old Age Security Act</i>)	412,000,000	(22,000,000)
	Contributions to employee benefit plans	181,252,000	
	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	1,900,000,000	(217,000,000)
	Canada Industrial Relations Board		
	Contributions to employee benefit plans	1,173,000	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	140,000	
	Total Ministry—Budgetary	26,619,268,244	2,747,000
	Non-budgetary	1,900,000,000	(217,000,000)

Indian Affairs and Northern Development**Department***Administration Program*

Minister of Indian Affairs and Northern Development—Salary and motor car allowance 52,122
Contributions to employee benefit plans 8,068,000

Indian and Inuit Affairs Program

Grassy Narrows and Islington Bands Mercury Disability Board (*Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act*) 15,000

Liabilities in respect of loan guarantees made to Indians for housing and economic development (*Indian Act*) 2,000,000

Indian annuities treaty payments (*Indian Act*) 1,400,000

Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlements Acts 148,134,000

Contributions to employee benefit plans 23,169,000

1,000,000

Northern Affairs Program

Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts) 1,466,000

Contributions to employee benefit plans 6,735,000

Canadian Polar Commission

Contributions to employee benefit plans 63,000

Total Ministry—Budgetary

191,102,122

Non-budgetary

...

Industry**Department**

Minister of Industry—Salary and motor car allowance 52,122

Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program (*Industrial and Regional Development Act*) 10,000,000

Canadian Intellectual Property Office Revolving Fund (*Revolving Funds Act*) (8,725,000)

Liabilities under the *Small Business Loans Act* 49,000,000

Liabilities under the *Canada Small Business Financing Act* 11,000,000

Contributions to employee benefit plans 47,940,000

12,000,000

8,000,000

Program Liability Ceiling under the *Canada Small Business Financing Act*—In accordance with subsection 13(2) of the *Canada Small Business Financing Act*, the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the *Canada Small Business Financing* (Establishment and Operation of Capital Leasing Pilot Project) regulations is established at \$400,000,000 1

Atlantic Canada Opportunities Agency

Liabilities in Atlantic Canada under the *Small Business Loans Act* 5,000,000

Liabilities under the *Canada Small Business Financing Act* 2,000,000

Liabilities for loan or credit insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987* 1,000,000

Contributions to employee benefit plans 5,992,000

(1,000,000)

(1,000,000)

(940,000)

Canadian Space Agency

Contributions to employee benefit plans 6,087,000

Competition Tribunal

Contributions to employee benefit plans 137,000

Copyright Board

Contributions to employee benefit plans 216,000

Economic Development Agency of Canada for the Regions of Quebec

Liabilities under the *Small Business Loans Act* 30,000,000

Liabilities under the *Canada Small Business Financing Act* 15,000,000

Contributions to employee benefit plans 3,650,000

(2,000,000)

(6,000,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	National Research Council of Canada		
	Spending of revenues pursuant to subsection 5.1(e) of the <i>National Research Council Act</i>	56,591,000	
	Contributions to employee benefit plans	33,418,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	2,579,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	1,399,000	
	Statistics Canada		
	Contributions to employee benefit plans	61,659,000	
	Western Economic Diversification		
	Liabilities under the <i>Small Business Loans Act</i>	15,000,000	4,000,000
	Liabilities under the <i>Canada Small Business Financing Act</i>	3,000,000	2,000,000
	Contributions to employee benefit plans	4,468,000	
	Total Ministry—Budgetary	356,463,122	15,060,001
	Non-budgetary	...	...
15	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	35,624,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	2,208,000	
	Canadian Human Rights Tribunal		
	Contributions to employee benefit plans	178,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of such judges who die while in office (<i>Judges Act</i>)	267,897,000	56,413,000
	Contributions to employee benefit plans	493,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	3,965,000	
	Law Commission of Canada		
	Contributions to employee benefit plans	148,000	

Offices of the Information and Privacy Commissioners of Canada

<i>Office of the Information Commissioner of Canada Program</i>	559,000	
Contributions to employee benefit plans		
<i>Office of the Privacy Commissioner of Canada Program</i>	1,307,000	
Contributions to employee benefit plans		
Supreme Court of Canada		
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	3,926,000	
Contributions to employee benefit plans	1,473,000	
Tax Court of Canada		
Contributions to employee benefit plans	1,061,000	
Total Ministry—Budgetary	318,891,122	56,413,000
Non-budgetary	...	...

16

National Defence

Department

Minister of National Defence—Salary and motor car allowance
Pensions and annuities paid to civilians (*Appropriation Act No. 4, 1968*)
Pensions and other employee benefits—Members of the Military
Contributions to employee benefit plans

Canadian Forces Grievance Board

Contributions to employee benefit plans

Military Police Complaints Commission

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

17

Natural Resources

Department

Minister of Natural Resources—Salary and motor car allowance

Contributions to employee benefit plans

Canada/Nova Scotia Development Fund (*Canada-Nova Scotia Oil and Gas Agreement Act*)

Canada/Newfoundland Development Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)

Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)

Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Revolving Funds Act*)

Geomatics Canada Revolving Fund (*Revolving Funds Act*)

Nova Scotia fiscal equalization offset payments (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

Canadian Nuclear Safety Commission

Contributions to employee benefit plans

National Energy Board

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

52,122	
43,320,000	
1,536,000	956,000
2,300,000	
2,462,000	
1,565,000	
6,200,000	7,800,000
1,200,000	
(1,136,000)	438,000
400,000	
5,317,000	
3,998,000	
67,214,122	9,194,000
...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
18	Parliament		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account; the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	16,142,800 4,251,000	1,792,900
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	67,293,783 24,751,017	23,428,935
	Contributions to employee benefit plans		
	Library of Parliament		
	Contributions to employee benefit plans	3,089,000	
	Total Ministry—Budgetary	115,527,600	25,221,835
	Non-budgetary	...	...
19	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	77,222	
	President of the Privy Council—Salary and motor car allowance	52,122	
	Leader of the Government in the Senate—Salary and motor car allowance	52,122	
	Ministers without portfolio or Ministers of State—Motor car allowance	23,000	
	Contributions to employee benefit plans	9,626,000	
	Canadian Centre for Management Development		
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	6,543,000	
	Contributions to employee benefit plans	1,390,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	309,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,083,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	179,000	58,745
	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , <i>Constitution Act</i> , 1982 and the <i>Electoral Boundaries Readjustment Act</i>)	22,300,000	17,000,000
	Contributions to employee benefit plans	2,294,000	

Commissioner of Official Languages	1,391,000	
Contributions to employee benefit plans		
Millennium Bureau of Canada	212,000	
Contributions to employee benefit plans		
National Round Table on the Environment and the Economy		
Expenditures pursuant to paragraph 29(1) of the <i>Financial Administration Act</i>	20,000	
Contributions to employee benefit plans	308,000	
Public Service Staff Relations Board		
Contributions to employee benefit plans	669,000	
Security Intelligence Review Committee		
Contributions to employee benefit plans	217,000	
The Leadership Network ⁽³⁾		
Contributions to employee benefit plans	150,000	
Total Ministry—Budgetary	48,895,466	17,058,745
Non-budgetary	...	...
20		
Public Works and Government Services		
Department		
Government Services Program		
Minister of Public Works and Government Services—Salary and motor car allowance	52,122	
Contributions to employee benefit plans	60,771,000	
Real Property Disposition Revolving Fund (<i>Revolving Funds Act</i>)	(19,247,000)	
Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	563,000	
Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	(1,100,000)	
Translation Bureau Revolving Fund (<i>Revolving Funds Act</i>)		2,800,000
Communication Canada ⁽⁴⁾		
Contributions to employee benefit plans	1,840,000	
Canada Mortgage and Housing Corporation		
(L) Advances under the <i>National Housing Act</i>	(243,400,000)	
Total Ministry—Budgetary	42,879,122	2,800,000
Non-budgetary	(243,400,000)	...
21		
Solicitor General		
Department		
Solicitor General—Salary and motor car allowance	52,122	
Contributions to employee benefit plans	2,788,000	
Correctional Service		
Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
Contributions to employee benefit plans	132,041,000	
CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	(594,000)	
National Parole Board		
Contributions to employee benefit plans	3,796,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	223,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	237,113,280	10,600,000
	Contributions to employee benefit plans	32,471,755	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	62,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	367,000	
	Total Ministry—Budgetary	408,521,157	10,600,000
	Non-budgetary	...	...
22	Transport		
	Department		
	Minister of Transport—Salary and motor car allowance	52,122	
	Victoria Bridge, Montreal—Payment for termination of tolls and for rehabilitation work on the roadway portion of the bridge (Transport Vote 107, <i>Appropriation Act No. 5, 1963</i>)	4,000,000	
	Contributions to employee benefit plans	48,471,000	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	1,577,000	
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	48,400,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,035,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	101,000	
	Total Ministry—Budgetary	105,636,122	...
	Non-budgetary	...	...
23	Treasury Board		
	Secretariat		
	President of the Treasury Board—Salary and motor car allowance	52,122	
	Contributions to employee benefit plans	12,598,000	
	Payments under the <i>Public Service Pension Adjustment Act</i>	40,000	
	Total Ministry—Budgetary	12,690,122	...
	Non-budgetary	...	...

Department

Veterans Affairs Program

Minister of Veterans Affairs—Salary and motor car allowance

52,122

Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

12,000

Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)

10,000

Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)

175,000

Contributions to employee benefit plans

29,243,000

Veterans Review and Appeal Board Program

Contributions to employee benefit plans

1,611,000

Total Ministry—Budgetary

1,611,000

Non-budgetary

31,103,122

...

Total Government—Budgetary

98,045,847,474

1,803,601,000

...

(482,266,046)

(36,734,539)

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) Formerly Export Development Corporation.

(3) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

(4) Formerly Canada Information Office.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2		Agriculture and Agri-Food Department	\$
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutual Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,768,965
	(S)	Canadian Dairy Commission (1) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	259,002,000
	(S)	Canadian Grain Commission Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$12,000,000 the revenues received in respect of the purpose of the Fund	19,111,324
	(S)	Farm Credit Corporation (1) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,175,000,000 and the money paid constitutes part of the capital of the Corporation (Gross) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	7,731,687,000
		Non-Budgetary	23,480,289
			7,997,356,000
3		Canada Customs and Revenue Agency	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	177,382,704 ⁽¹⁾
	5	Capital expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	3,732,803

10		Contributions; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Customs and Revenue Agency Act</i>	2,702,236
		Total Ministry—Budgetary	183,817,743
		Non-budgetary	...
4		Canadian Heritage	
		Department	
		National Film Board	
(S)		National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25,000,000 at any time. Increase of authority as per Vote 121d, <i>Appropriation Act No. 4, 1994-95</i>	12,258,176 ⁽²⁾
		Parks Canada Agency	
115		Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19	22,996,055
(S)		Parks Canada Agency Enterprise Units Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time. Increase of authority as per Vote 26b, <i>Appropriation Act No. 4, 1995-96</i>	1,422,536
(S)		Parks Canada Agency Townsites Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 27b To make payments out of the Consolidated Revenue Fund for operating and capital expenditures for the purpose of operating, maintaining and developing townsites that are located within the boundaries of Canada's National Parks, the total of which is not to exceed \$10,000,000 at any time	6,076,633
		Public Service Commission	
(S)		Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time	8,612,134
		Total Ministry—Budgetary	51,365,534
		Non-budgetary	...
5		Citizenship and Immigration	
		Department	
(S)		(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000 (Net)	59,059,511 ⁽³⁾
		Total Ministry—Budgetary	...
		Non-budgetary	59,059,511
7		Finance	
		Department	
(S)		<i>Economic, Social and Financial Policies Program</i> <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2) Payments to the International Monetary Fund's Poverty Reduction and Growth Facility, Limit 225,000,000 SDR	111,484,473
(S)		<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Note	Department or agency	Amount
			\$
(S)	(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required (Gross)		2,000,000
(S)	(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1) Loans to the International Monetary Fund's Poverty Reduction and Growth Facility. Limit was increased from 500,000,000 SDR to 700,000,000 SDR (PC2000-355) (Gross)		361,332,258
(S)	(L) <i>Petro-Canada Limited Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000 (Gross)		27,228,147
	Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000 (Gross)		1,573,645,679
(S)	Canada Deposit Insurance Corporation (L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)		6,000,000,000
(S)	Office of the Superintendent of Financial Institutions <i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval		77,413,738
	Total Ministry—Budgetary		257,470,042
	Non-budgetary		7,964,206,084
8	Fisheries and Oceans		
L30b	Freshwater Fish Marketing Corporation This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation. Vote L30b, <i>Appropriation Act No. 1, 1974</i> . The aggregate of the amounts outstanding at any time which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$30,000,000 (Net)		30,000,000
	Total Ministry—Budgetary		--
	Non-budgetary		30,000,000

Foreign Affairs and International Trade

Department

(S)	Passport Office Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	14,084,613
L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	10,747,332
L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	19,597,120
(S)	Canadian Commercial Corporation (L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
(S)	Canadian International Development Agency (L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	77,241,625
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,264,448,363
L35	<i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Confirming Canada's callable share being US \$ 111,647,000 (Gross)	3,362,382
L35	<i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Confirming Canada's callable share being US \$ 167,471,550 (Gross)	3,310,745
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	3,013,775,982
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	6,094,304,742
(S)	Export Development Corporation (L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14: Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	516,800,000
		11,988,269,094

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)	10,468,234,400
		(In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	
		Total Ministry—Budgetary	14,084,613
		Non-budgetary	33,470,091,785
13		Indian Affairs and Northern Development	
		Department	
		<i>Indian and Inuit Affairs Program</i>	
	(S)	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2000-2001 fiscal year of \$27,437,416	32,562,584
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by <i>Vote L53b, Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by <i>Vote 7b, Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	47,997,851
		<i>Northern Affairs Program</i>	
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)	306,304
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,853
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	32,562,584
		Non-budgetary	59,855,008

14	Industry				
	Department				58,085,023
(S)	Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,000,000 to \$15,000,000 as per Vote 21b, <i>Appropriation Act No. 4, 1996-97</i>				
L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)				1,950,000
(S)	Business Development Bank of Canada (L) <i>Business Development Bank of Canada Act</i> Loans made to the Business Development Bank of Canada from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion (Net)				853,677,000
(S)	National Research Council of Canada <i>National Research Council Act</i> , paragraph 5(1)(c) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>				28,594,611
	Total Ministry—Budgetary Non-budgetary				86,679,634 855,627,000
16	National Defence				
	Department				
L11c	<i>Appropriation Act No. 1, 1976</i> established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , and Vote L11c of 1991 shall not exceed \$100,000,000 (Net)				69,919,184
L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000 (Net)				13,086,217
	Total Ministry—Budgetary Non-budgetary				83,005,401
17	Natural Resources				
	Department				
(S)	<i>Canada-Nova Scotia Oil and Gas Agreement Act</i> , subsection 237(1) Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000				7,862,882
(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000				7,343,883
(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time				7,131,810

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
			\$
		Cape Breton Development Corporation	
	L40a	<i>Appropriation Act No. 4, 1975</i>	
		<i>Cape Breton Development Corporation Act</i> , subsection 19(3)	
		The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	22,338,575
		Non-budgetary	50,000,000
20		Public Works and Government Services Department	
		<i>Government Services Program</i>	
	(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5	
		To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	352,261,848
	(S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b	
		To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	6,697,762
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$200,000,000 at any time, as last amended by Vote 21d, <i>Appropriation Act No. 4, 1994-95</i>	181,014,315
	(S)	Government Telecommunications and Informatics Services Revolving Fund— <i>Revolving Funds Act</i> , section 3	
		To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$64,000,000 to \$45,000,000 as last amended by Vote 6b, <i>Appropriation Act No. 4, 1999-2000</i>	58,564,785
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$30,000,000 to \$25,100,163 as per <i>Appropriation Act No. 5, 1998-99</i>	24,401,581
	(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i>	
		To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund; to delete an amount of \$13,600,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	93,831,917
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15	
		To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	<i>Appropriation Act No. 3, 1990-91</i>	
		To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> :	
		(a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances", immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and,	4,948,416
	(S)	(b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	48,179,259
		(L) Seized Property Management Act, 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	

(S) (L) *Canada Post Corporation Act*, sections 28, 29 and 30

The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)

500,000,000

Royal Canadian Mint(S) (L) *Royal Canadian Mint Act*, subsection 20(1)

The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)

75,000,000

816,772,208
628,127,675**Total Ministry—Budgetary
Non-budgetary**

21

Solicitor General**Correctional Service**(S) CORCAN Revolving Fund—*Appropriation Act No. 4, 1991-92*, Vote 11c

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time

24,543,912

L14b *Appropriation Act No. 1, 1969*

To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*:

(a) to authorize loans to individuals under mandatory supervision; and,

(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b,

Appropriation Act No. 3, 1982-83 (Net)

12,187

24,543,912
12,187**Total Ministry—Budgetary
Non-budgetary**

24

Veterans Affairs**Department***Veterans Affairs Program*(S) (L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, *Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

604,423,114

**Total Ministry—Budgetary
Non-budgetary**

604,423,114

**Total Government—Budgetary
Non-budgetary**1,513,115,134
51,801,763,765

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) In 2000-2001, an amount of \$399,000 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

(2) In 2000-2001, the increase in the net book value of fixed assets was shown as \$2,578,551. It should have been \$1,971,313.

(3) Changes have been made to previous year's reporting to correct errors of \$7,901,478 made to the value of the available authorities and to reflect the inclusion of \$865,950 of accrued interest in the portfolio.

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾
			\$
2		Agriculture and Agri-Food	
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund	
		Decrease in drawdown authority limit from \$12,000,000 to \$2,000,000	(10,000,000)
		Total Ministry—Budgetary	(10,000,000)
		Non-budgetary	...
3		Canada Customs and Revenue Agency	
	1	Operating expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	172,702,454
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	491,039
	10	Contributions; the appropriations for the fiscal year ending March 31, 2002, that may be charged to the following fiscal year ending March 31	4,902,678
		Total Ministry—Budgetary	178,096,171
		Non-budgetary	...
4		Canadian Heritage	
		National Film Board	
	(S)	National Film Board Revolving Fund	
		Decrease in drawdown authority limit from \$25,000,000 to \$15,000,000 and decrease in the net book value of fixed assets	(10,933,286)
		Parks Canada Agency	
	(S)	Parks Canada Agency Enterprise Units Revolving Fund	
		Write-off of the projected net drawdown authority and repeal of section 3 of the <i>Revolving Funds Act</i>	(2)
	(S)	Parks Canada Agency Townsites Revolving Fund	
		Write-off of the projected net drawdown authority and repeal of section 3.1 of the <i>Revolving Funds Act</i>	(3)
		Public Service Commission	
	(S)	Staff Development and Training Revolving Fund	
		Decrease in drawdown authority limit from \$4,500,000 to \$2,000,000	(2,500,000)
		Total Ministry—Budgetary	(13,433,286)
		Non-budgetary	...

14	Industry			
	Department			
	(S)	Canadian Intellectual Property Office Revolving Fund		(9,668,574)
		Decrease in drawdown authority limit from \$15,000,000 to \$5,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5		
16	Industry			
	(S)	National Research Council of Canada		71,415,460
		Spending of revenues pursuant to the <i>National Research Council Act</i>		61,746,886
		Total Ministry—Budgetary		...
16	Industry			
	(S)	National Defence		20,000,000
		To increase from \$100,000,000 to \$120,000,000 the amount that may be outstanding through actual cash advances		...
		Total Ministry—Budgetary		20,000,000
17	Industry			
	(S)	Natural Resources		(3,000,000)
		Geomatics Canada Revolving Fund		(3,000,000)
		Decrease in drawdown authority limit from \$8,000,000 to \$5,000,000		...
20	Industry			
	(S)	Public Works and Government Services		(211,772,886)
		Government Services Program		(142,300,000)
		Real Property Services Revolving Fund		(25,000,000)
20	Industry			
	(S)	Decrease in drawdown authority limit from \$450,000,000 to \$150,000,000 and write-off of the net drawdown authority used		(4,795,396)
		Optional Services Revolving Fund		(64,507,799)
		Decrease in drawdown authority limit from \$200,000,000 to \$35,000,000 and write-off of the net drawdown authority used		(448,376,081)
20	Industry			
	(S)	Government Telecommunications and Informatics Services Revolving Fund		...
		Decrease in drawdown authority limit from \$45,000,000 to \$20,000,000		
		Consulting and Audit Canada Revolving Fund		
20	Industry			
	(S)	Decrease in drawdown authority limit from \$25,101,000 to \$20,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5		
		Translation Bureau Revolving Fund		
		Decrease in drawdown authority limit from \$75,000,000 to \$10,000,000 and increase in authority as a result of a transfer from Treasury Board Vote 5		
20	Industry			
	(S)	Total Ministry—Budgetary		...
		Non-budgetary		

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year—Concluded

Section	Vote	Department or agency	Amount ⁽¹⁾
21		Solicitor General	\$
		Correctional Service	
	(S)	CORCAN Revolving Fund	
		Decrease in drawdown authority limit from \$45,000,000 to \$5,000,000 and write-off of the net drawdown authority	(19,544,000)
		Total Ministry—Budgetary	(19,544,000)
		Non-budgetary	...
		Total Government—Budgetary	(254,510,310)
		Non-budgetary	20,000,000

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Does not include most of the exchange valuation adjustments.

(2) The unused spending authority of \$8,325,124 lapsed at the end of the year.

(3) The unused spending authority of \$10,001,528 lapsed at the end of the year.

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
2	Agriculture and Agri-Food						
	Department	113,057	3,857,786	3,970,843	3,957,421	...	13,422
	Canadian Food Inspection Agency	25,000	357,631	382,631	373,705	...	8,926
	Canadian Grain Commission	...	160,964	160,964	...	135,964	25,000
	Total Ministry	138,057	4,376,381	4,514,438	4,331,126	135,964	47,348
3	Canada Customs and Revenue Agency	152,200	327,375	479,575	479,575	...	...
4	Canadian Heritage						
	Department	...	9,706	9,706	7,509	...	2,197
	Canadian Radio-television and Telecommunications Commission	3,770	...	3,770	...	3,770	...
	National Archives of Canada	25,000	223,134	248,134	223,134	...	25,000
	National Library	10,385	22,579	32,964	32,959	...	5
	Public Service Commission	...	5,869	5,869	5,869	...	...
	Status of Women—Office of the Co-ordinator	1,133	175	1,308	...	1,133	175
	Total Ministry	40,288	261,463	301,751	269,471	4,903	27,377
5	Citizenship and Immigration						
	Department	2,773	71,784	74,557	46,384	...	28,173
	Total Ministry	2,773	71,784	74,557	46,384	...	28,173
6	Environment						
	Department	77,606	366,946	444,552	436,624	...	7,928
	Canadian Environmental Assessment Agency	186	343	529	...	186	343
	Total Ministry	77,792	367,289	445,081	436,624	186	8,271

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
7	Finance						
	Department	25,000	4,051	29,051	17,108	7,892	4,051
	Auditor General	...	9,387	9,387	...	...	9,387
	Office of the Superintendent of Financial Institutions	222	9,248	9,470	...	222	9,248
	Total Ministry	25,222	22,686	47,908	17,108	8,114	22,686
8	Fisheries and Oceans	1,300,000	4,256,030	5,556,030	5,040,655	...	515,375
9	Foreign Affairs and International Trade						
	Department	283,194	2,596,067	2,879,261	1,929,049	155,012	795,200
	Canadian International Development Agency	14,933	7,161	22,094	...	14,933	7,161
	Total Ministry	298,127	2,603,228	2,901,355	1,929,049	169,945	802,361
10	Governor General	472	309	781	...	472	309
11	Health						
	Department	151,000	624,274	775,274	562,494	61,780	151,000
	Canadian Institutes of Health Research	12,478	535	13,013	...	12,478	535
	Patented Medicine Prices Review Board	1,400	111	1,511	111	1,289	111
	Total Ministry	164,878	624,920	789,798	562,605	75,547	151,646
12	Human Resources Development						
	Department	270,600	307,555	578,155	389,528	...	188,627
	Canada Industrial Relations Board	414	209	623	...	414	209
	Total Ministry	271,014	307,764	578,778	389,528	414	188,836
13	Indian Affairs and Northern Development						
	Department	93,306	217,212	310,518	70,917	41,201	198,400
	Total Ministry	93,306	217,212	310,518	70,917	41,201	198,400

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
21	Solicitor General					
	Department	...	2,563	2,563	...	2,563
	Canadian Security Intelligence Service	4,886	727,705	732,591	701,612	25,000
	Correctional Service	295,200	710,193	1,005,393	791,314	214,079
	National Parole Board	9,725	33,284	43,009	42,734	275
	Royal Canadian Mounted Police	2,647,543	7,507,217	10,154,760	8,267,290	1,887,470
	Total Ministry	2,957,354	8,980,962	11,938,316	9,802,950	2,129,387
22	Transport					
	Department	2,093,638	5,284,231	7,377,869	6,341,538	1,036,331
	Canadian Transportation Agency	3,049	468	3,517	...	468
	Total Ministry	2,096,687	5,284,699	7,381,386	6,341,538	1,036,799
23	Treasury Board	8,287	...	8,287	...	...
24	Veterans Affairs	5,202	175,661	180,863	177,589	3,274
	Total Government	9,121,744	71,525,293	80,647,037	72,970,042	6,975,187

(1) Formerly Canada Information Office.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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Department

Objectives

Our objective is to promote and support, in a sustainable manner, a growing, competitive, market-oriented agriculture and agri-food industry and to promote rural community economic development.

Business Line Descriptions

Expanding markets

Through the Expanding markets business line, Agriculture and Agri-Food Canada promotes market access, market development and investment. This business line brings together activities from the Department and the portfolio agencies and contributes actively to "Team Canada Inc"—Canada's international business development network which assists Canadian companies in selling their products and services around the world and promotes investment in Canada. Expanding markets focuses on improving and securing market access to enable sector clients to capture opportunities for increased trade, particularly in processed agricultural products, in both domestic and international markets. It focuses also on creating new market opportunities, ensuring improved market responsiveness in the Canadian agriculture and agri-food sector, and assisting the industry in attracting new investment by setting the stage for an improved climate for investment in the sector which will improve our capacity to produce world-competitive products.

Innovating for a sustainable future

The Innovating for a sustainable future business line includes the research and development and technology transfer activities of Agriculture and Agri-Food Canada. This business line contributes actively to reducing the costs of producing and processing agricultural and agri-food products, to improving the quality and safety

of those products, and to developing and promoting production and processing practices which are safe and environmentally sustainable. The business line also includes direct participation in programs for the conservation and management of agricultural resources. A major focus is the promotion of a better understanding of the environmental issues affecting the sector and the development of appropriate policies and programs in support of long-term environmental sustainability.

This business line pursues its objectives through Research Branch's extensive network of research centres and facilities, working in partnerships with the Prairie Farm Rehabilitation Administration (PFRA), Policy Branch—Environment Bureau, the provinces, universities, agriculture sector communities, and the private sector.

Strong foundation for the sector and rural communities

This business line includes departmental activities which enhance the agriculture and agri-food sector's economic viability and self-reliance and promote the economic development of rural communities. These activities include national safety net programs for the management of production and market risks, initiatives to help the sector adapt to an evolving business climate, regulatory and framework policies particularly in relation to the grains and supply-managed sectors, the promotion of the cooperative sector and infrastructure development in the Prairies. This business line also includes initiatives which ensure that federal programs, benefits and services are equally accessible in rural areas as in other areas.

Sound departmental management

This business line provides the corporate policies and infrastructure needed to ensure Agriculture and Agri-Food Canada is fulfilling its mandate to Canadians in the most effective and efficient manner possible, including a constructive working environ-

ment for employees. Management activities such as human resources, finance and administration, Communications and Review are reflected under this business line, but it is the business of all employees to strengthen Agriculture and Agri-Food Canada's ability to achieve results on behalf of the agriculture and agri-food sector and Canadian taxpayers.

Canadian Dairy Commission

Objectives

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Canadian Food Inspection Agency

Objectives

The objective of the Canadian Food Inspection Agency is to strengthen the food safety system, encourage fair labelling practices, and contribute to the health of animals and the protection of the plant resource base.

Business Line Descriptions

Food safety

The Food safety business line regulates food and food products that cross international and interprovincial borders through a range of regulatory tools including establishment registration, establishment and product inspection, product certification, licensing of individual or corporate entities and enforcement activities; enforces legislation related to the safety and nutritional quality of food sold in Canada; conducts food safety

investigations, some of which may result in a food recall; carries out food safety projects targeting high-risk products or issues; promotes and facilitates the implementation of internationally recognized food safety systems by federally-registered establishments; promotes consumer awareness and knowledge of food safety issues; and administers and enforces legislation governing fair labelling and deceptive practices related to food.

Animal health

The Animal health business line carries out programs to protect the health of animals and prevent the transmission of animal diseases to humans through monitoring, testing and quarantine activities; contributes to meeting international and domestic health and safety standards of animals, animal products, embryos, semen and feed; issues export certificates specifying testing, diagnostic, facility and quarantine requirements; inspects and licences veterinary biologics for purity, safety and labelling fraud; regulates the humane transportation of animals; regulates livestock feed for safety and efficacy; and verifies that feed labels meet labelling and composition requirements.

Plant protection

The Plant protection business line controls the import and domestic movement of regulated plants, plant products including forestry products, fertilizer and seed; contributes to preventing the introduction of regulated pests and diseases into Canada, and controls and/or eradicates those discovered in Canada; contributes to meeting international plant control requirements and certifies plants and plant products for domestic and export trade; conducts insect surveys to enable the Agency to detect new and incipient pest populations and enable a rapid response to prevent the spread of pests; maintains international disease intelligence activities, negotiates import health requirements with exporting countries, and maintains an emergency

response capacity; certifies seed and registers field crop varieties; grants plant breeders' rights for varieties of agricultural and horticultural crops; regulates fertilizer and supplements for safety and efficacy; and conducts environmental assessments for the release of products biotechnology including seeds, plants and microbial products.

Canadian Grain Commission

Objectives

A grain quality assurance system that enhances grain marketing in the interest of producers.

Business Line Descriptions

Canadian Grain Commission

The CGC has one business line and primary objective: a grain quality assurance system that enhances grain marketing in the interest of producers.

The CGC's programs and functions aim to:

- result in shipments of grain that consistently meet contract specifications for quality and quantity, are safe and meet tolerances for toxic contaminants, to enhance grain marketing
- provide a better understanding of the grain qualities required by end users, and how these qualities can be measured; to adapt to new technologies and changing markets
- maintain grain quality as it moves through the marketing channels; ensure fair treatment of grain producers; and ensure the integrity of grain transactions
- meet the needs of producers and other members of the grain industry in the most efficient and effective manner possible.

Objectives

Farm Credit Canada's mission is to enhance rural Canada by providing specialized financial services to farming operations — including family farms and small to medium-sized agribusiness—with an emphasis on personalized service.

PUBLIC ACCOUNTS OF CANADA, 2001-2002

PUBLIC ACCOUNTS OF CANADA, 2001-2002

(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop insurance program	227,300,000	...	4,146,649	231,446,649	...	...	231,446,649	...	222,573,553
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	212,600,000	...	36,856,552	249,456,552	...	...	249,456,552	...	226,140,817
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Canada/Nova Scotia Apple Industry Development Fund	46,000	...	(46,000)	...	...	...	...	...	...
(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	52,122	...	15,866	67,988	...	...	67,988	...	51,597
(S)	Contributions to employee benefit plans	50,697,000	...	2,133,000	52,830,000	...	...	52,830,000	...	54,531,000
(S)	Canadian Pari-Mutual Agency Revolving Fund	3,768,965	...	...	3,768,965	...	...	705,948	...	(1,246,462)
(S)	Collection agency fees	...	...	85,857	85,857	...	...	85,857	...	180,749
(S)	Spending of proceeds from the disposal of surplus Crown assets	113,057	...	3,857,786	3,970,843	...	...	3,957,421	...	13,422
(S)	Expenditures pursuant to section 29 of the <i>Financial Administration Act</i> for payments pursuant to guarantees under the Spring credit advance program	...	...	12,290,783	12,290,783	...	...	12,290,783	...	...
(S)	Appropriations not required for the current year	...	...	...	...	...	...	...	...	1,065,572
	Total Department—Budgetary	4,482,022	1,831,592,123	705,419,714	37,338,682	2,578,832,541	2,474,263,043	100,893,059	3,676,439	2,362,706,451
	Canadian Dairy Commission									
	Program expenditures	...	2,762,000	...	...	2,762,000	...	...	...	2,954,790
	Transfer from TB Vote 15 ⁽¹⁾	297,000	297,000	3,059,000	3,052,515	6,485	...	2,954,790
	Total—Vote 20	...	2,762,000	...	297,000	3,059,000	3,052,515	6,485	...	2,954,790
	Total budgetary	...	2,762,000	...	297,000	3,059,000	3,052,515	6,485	...	2,954,790
(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , Limit \$300,000,000 (Net)	259,002,000	...	...	...	259,002,000	14,443,000	...	244,559,000	15,288,000
	Total Program—Budgetary	...	2,762,000	...	297,000	3,059,000	3,052,515	6,485	...	2,954,790
	Budgetary	259,002,000	...	...	...	259,002,000	14,443,000	...	244,559,000	15,288,000
	Non-budgetary	...	...	...	...	...	...	...	...	...
	Canadian Food Inspection Agency									
25	Operating expenditures and contributions	...	260,089,000	...	...	260,089,000	...	...	...	282,269,169
25a	Operating expenditures and contributions	...	85,799,894	...	...	85,799,894	...	...	...	...
25b	Operating expenditures and contributions	...	10,727,600	...	...	10,727,600	...	...	...	...
	Transfer from: TB Vote 10 ⁽¹⁾	535,000	535,000	535,000	...	...	...	...
	Transfer from: TB Vote 15 ⁽¹⁾	11,631,000	11,631,000	...	...	...	...
	Total—Vote 25	...	260,089,000	96,527,494	12,166,000	368,782,494	354,027,836	14,754,658	...	...
30	Capital expenditures	...	5,014,000	...	...	5,014,000	...	...	...	...
30a	Capital expenditures	...	...	10,748,806	...	10,748,806	...	...	...	...
	Total—Vote 30	...	5,014,000	10,748,806	...	15,762,806	8,278,332	7,484,474	...	7,555,167

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,500,000	33,500,000	(7,908,131)	27,091,869	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	27,091,869	...	...	15,306,892
...	46,111,000	...	1,905,600	48,016,600	(S)	Contributions to employee benefit plans	48,016,600	...	...	44,787,591
...	...	...	4,679	4,679	(S)	Refunds of amounts credited to revenues in previous years	4,679	...	...	5,667
...	...	...	6,123	6,123	(S)	Collection agency fees	6,123	...	...	11,884
25,000	...	...	357,631	382,631	(S)	Spending of proceeds from the disposal of surplus Crown assets	373,705	...	8,926	345,069
25,000	312,714,000	140,776,300	6,531,902	460,047,202		Total Program—Budgetary	437,799,144	22,239,132	8,926	350,281,439
Canadian Grain Commission										
...	18,495,000	...	...	18,495,000	35	Program expenditures	Transfer from: TB Vote 5 ⁽¹⁾ TB Vote 10 ⁽¹⁾ TB Vote 15 ⁽¹⁾			18,651,000
...	...	521,886	...	521,886	35b	Program expenditures				
...	...	...	318,401	318,401						
...	...	...	148,400	148,400						
...	...	...	3,166,000	3,166,000						
...	18,495,000	521,886	3,632,801	22,649,687		Total—Vote 35	22,331,577	318,110	...	
Canadian Grain Commission Revolving Fund, to reduce from \$12,000,000 to \$2,000,000 effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Grain Commission Revolving Fund, established by Vote 6d, <i>Appropriation Act No 4, 1994-95</i> , may exceed the revenues										
...	...	...	...	...	1	Canadian Grain Commission Revolving Fund	...	1	...	...
19,111,324	(252,000)	...	252,000	19,111,324	(S)	Decrease in drawdown authority limit				
...	...	...	(10,000,000)	(10,000,000)						
19,111,324	(252,000)	...	(9,748,000)	9,111,324		Total	(3,793,062)	...	12,904,386	(2,366,367)
...	2,618,000	...	...	2,618,000	(S)	Contributions to employee benefit plans	2,618,000	...	...	1,629,000
...	...	...	160,964	160,964	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	135,964	25,000	...
19,111,324	20,861,000	521,887	(5,954,235)	34,539,976		Total Program—Budgetary	21,156,515	454,075	12,929,386	17,913,633

Farm Credit Canada⁽²⁾

Appropriations not required for the current year

2,000,000

(S) Farm Credit Canada Act

(L) Subsection 11(1), payments for capital pursuant to the *Farm Credit Canada Act*. Limit

\$1,175,000,000 (Gross)

(L) Subsection 12(3), loans to the Corporation pursuant to the *Farm Credit Canada Act*. The aggregate not to exceed 12 times the capital of the Corporation (Net)

2,000,000

Total non-budgetary

2,000,000

Total Program—

Budgetary

Non-budgetary

2,000,000

Total Ministry—

Budgetary

Non-budgetary

2,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

(2) Formerly Farm Credit Corporation.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Expanding markets	44,816,392	44,620,417		1,230	15,881,992		15,881,992	15,281,992		...	...		...	...		60,699,614	59,903,639	
Innovating for a sustainable future	335,794,521	332,454,040		45,687,763	9,159,806		9,159,806	9,159,439		14,100,000	13,942,061		...	...		376,542,090	373,348,332	
Strong foundation for the sector and rural communities	112,021,850	106,996,309		228,000	1,926,556,294		1,926,556,294	1,844,076,292		8,500,000	8,788,956		...	...		2,030,306,144	1,942,509,302	
Sound departmental management	117,001,681	104,333,149		7,901,012	7,897,012		393,000	393,000		14,011,000	14,121,391		...	...		111,284,693	98,501,770	
Sub-total	609,634,444	588,403,915		53,818,005	1,951,991,092		1,868,910,723	1,868,910,723		36,611,000	36,852,408		...	...		2,578,832,541	2,474,263,043	
Revenues netted against expenditures	(36,611,000)	(36,852,408)		...	...		...	...		(36,611,000)	(36,852,408)		...	...		...	...
Total Department—Budgetary	573,023,444	551,551,507		53,818,005	1,951,991,092		1,868,910,723	1,868,910,723		...	...		...	...		2,578,832,541	2,474,263,043	
Canadian Dairy Commission—Budgetary	3,059,000	3,052,515		...	...		...	...		...	...		...	...		3,059,000	3,052,515	
Non-budgetary	...	...		...	...		...	...		...	...		259,002,000	14,443,000		259,002,000	14,443,000	
Canadian Food Inspection Agency	284,971,149	270,098,815		10,564,479	8,278,332		971,302	971,302		36,470,351	36,470,351		...	...		260,036,579	242,878,098	
Food safety	108,237,036	109,863,323		2,914,472	26,565,777		26,565,777	8,034,236		8,034,236	8,034,236		...	...		129,683,049	128,394,864	
Animal health	75,841,386	74,322,849		2,283,855	...		558,373	558,373		8,356,040	8,356,040		...	...		70,321,574	66,526,182	
Plant protection	...	...		...	...		...	...		...	...		...	...		...	...
Sub-total	469,049,571	454,285,987		15,762,806	8,278,332		28,095,452	28,095,452		52,860,627	52,860,627		...	...		460,047,202	437,799,144	
Revenues netted against expenditures	(52,860,627)	(52,860,627)		...	...		...	...		(52,860,627)	(52,860,627)		...	...		...	...
Total Program—Budgetary	416,188,944	401,425,360		15,762,806	8,278,332		28,095,452	28,095,452		...	...		...	...		460,047,202	437,799,144	
Canadian Grain Commission	76,228,976	64,740,105		...	...		...	...		41,689,000	43,583,590		...	...		34,539,976	21,156,515	
Revenues netted against expenditures	(41,689,000)	(43,583,590)		...	...		...	...		(41,689,000)	(43,583,590)		...	...		...	...
Total Program—Budgetary	34,539,976	21,156,515		...	...		...	...		...	...		...	...		34,539,976	21,156,515	
Farm Credit Canada ⁽¹⁾—Non-budgetary	...	...		...	...		...	...		...	...		...	...		3,631,770,000	1,829,274,000	
Total Ministry—Budgetary	1,026,811,364	977,185,897		69,580,811	62,079,145		1,980,086,544	1,897,006,175		...	...		...	...		3,076,478,719	2,936,271,217	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		3,890,772,000	1,843,717,000	
Total Ministry—Non-budgetary	...	...		...	...		...	...		...	...		...	...		3,890,772,000	1,843,717,000	

(1) Formerly Farm Credit Corporation.

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
Department Grants						
Expanding markets						
600,000	200,000	...	(200,000)	600,000	...	600,000
(S) Grants to agencies established under the <i>Farm Products Agencies Act</i>						
Innovating for a sustainable future						
...	999,000	...	(269,553)	729,447	729,447	822,330
Agricultural research in universities and other scientific organizations in Canada						
...	38,000	...	...	38,000	38,000	37,900
...	...	...	...	...	...	2,099,080
Grants to organizations whose activities support soil and water conservation and development						
...	1,037,000	...	(269,553)	767,447	767,447	2,959,310
Items not required for the current year						
Total—Grants						
600,000	39,337,000	...	(5,042,003)	34,894,997	34,294,997	600,000
Contributions						
Expanding markets						
...	12,841,000	72,300	1,537,565	14,450,865	14,450,865	16,472,791
Contributions under the Agri-food trade program						
...	157,000	657,373	(1,801)	812,572	812,572	763,117
...	...	...	18,555	18,555	18,555	269,620
...	...	...	...	...	...	427,663
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Transition programs for red meats						
...	12,998,000	729,673	1,554,319	15,281,992	15,281,992	17,933,191
Contributions under the Agri-food assistance program						
...
Items not required for the current year						
Total—Contributions						
...	12,998,000	729,673	1,554,319	15,281,992	15,281,992	17,933,191
Innovating for a sustainable future						
...	715,000	60,000	1,164	776,164	776,164	843,031
Contributions in support of organizations associated with agricultural research and development						
...	1,710,000	...	(1,710,000)	...	...	1,710,000
Contribution to the Protein, Oil and Starch (POS) Pilot Plant Corporation						
...
Contributions to bona fide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan, Alberta and the Peace River District of British Columbia for the development of dependable water supplies						
...	5,382,000	...	1,684,160	7,066,160	7,065,793	5,319,264

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in	Adjustments	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	1,098,000	(547,965)	550,035	550,035	...	3,793,326
...	...	(74,000)	...	...	...	...
...	74,000	(3,487,000)	...	...	...	...
...	3,487,000	...	...	...	...	409,487
...
...	8,905,000	(4,133,641)	8,392,359	8,391,992	367	12,075,108
...	353,000,000	18,496,000	393,985,536	393,985,536	...	357,400,000
...	227,300,000	4,146,649	231,446,649	231,446,649	...	222,573,553
...	212,600,000	36,856,552	249,456,552	249,456,552	...	226,140,817
...	151,254,000	...	151,254,000	81,065,066	70,188,934	145,998,389
...	27,500,000	6,072,086	29,668,699	29,668,697	2	62,044,673
...	6,200,000	(948,489)	5,251,511	5,251,503	8	16,827,393
...	9,700,000	81,500	10,518,896	10,518,678	218	9,130,146
...	500,000	2,412,100	2,753,751	2,753,704	47	2,137,206
...	107,000,000	...	107,000,000	107,000,000	...	...
...	46,000	(46,000)	...	...	...	...
...	65,500,000	(45,317,616)	20,182,384	20,182,384	...	31,279,020
...	4,000,000	(1,296,129)	2,703,871	2,703,871	...	29,340
...	59,500,000	(30,786,280)	28,713,720	16,422,937	12,290,783	11,892,745
...	35,000,000	(13,330,000)	22,917,569	22,917,560	9	...
...	...	56,823,860	70,727,860	70,727,860	...	604,984,414
...	...	550,000,000	550,000,000	550,000,000	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	558,373	558,373	...	...
...	...	...	...	558,373	558,373	...	...
...	1,744,000	33,500,000	(7,148,548)	28,095,452	28,095,452	...	15,774,519
600,000	1,322,092,000	658,658,619	(1,264,075)	1,980,086,544	1,897,006,175	82,480,369	1,821,954,361
				Total Program			
				Total Ministry			

(S) Statutory transfer payment.

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Budgetary (respendable revenues)						
Innovating for a sustainable future	14,100,000	13,942,061	13,992,663			
Strong foundation for the sector and rural communities	8,500,000	8,788,956	8,342,778			
Sound departmental management						
Canadian Pari-Mutuel Agency Revolving Fund	14,011,000	14,121,391	14,921,795			
Total Department—Budgetary	36,611,000	36,852,408	37,257,236			
Canadian Dairy Commission						
Non-budgetary (respendable receipts)						
Canadian Dairy Commission						
Loan repayments	...	189,185,000	148,444,000			
Total Program—Non-budgetary	...	189,185,000	148,444,000			
Canadian Food Inspection Agency						
Budgetary (respendable revenues)						
Food safety	36,470,351	36,470,351	...			
Animal health	8,034,236	8,034,236	...			
Plant protection	8,356,040	8,356,040	...			
Safe food, market access and consumer protection	...	...	52,755,755			
Total Program—Budgetary	52,860,627	52,860,627	52,755,755			
Canadian Grain Commission						
Budgetary (respendable revenues)						
Canadian Grain Commission						
Canadian Grain Commission Revolving Fund	41,689,000	43,583,590	45,088,640			
Total Program—Budgetary	41,689,000	43,583,590	45,088,640			

Farm Credit Canada ⁽¹⁾

Non-budgetary (respendable receipts)

Farm Credit Canada

Loan repayments—Section 12

Total Program—Non-budgetary

Total Ministry—

Budgetary

Non-budgetary

⁽¹⁾ Formerly Farm Credit Corporation.

Revenues

Department	Current year	Previous year	Current year	Previous year
	\$	\$		\$
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada	61,654,956	60,757,760		
Farm syndicates loan fund	...	4,804		
Canadian Dairy Commission	2,080,178	2,334,725		
Agricultural service centres	11,479	28,294		
Construction of multi-purpose exhibition buildings	86,393	399,038		
	63,833,006	63,524,621		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	116,317,981	21,198,669		
Adjustments to prior year's payables	4,805,047	880,378		
	121,123,028	22,079,047		
Sales of goods and services—				
Rights and privileges	4,788,991	4,265,152		
Lease and use of public property	1,096,809	1,285,348		
Services of a regulatory nature	1,180,390	592,585		
Services of a non-regulatory nature	450,238	470,329		
Sales of goods and information products	117,883	259,063		
Other fees and charges	1,515,685	1,584,463		
	9,149,996	8,456,940		
Proceeds from the disposal of surplus Crown assets	3,857,786	3,669,526		
Miscellaneous non-tax revenues—				
Net Income Stabilization Account	...	35,241		
Sundries	3,346,751	6,967,096		
	3,346,751	7,002,337		
Total Department	201,310,567	104,732,471		
Canadian Food Inspection Agency				
Non-tax revenues—				
Sales of goods and services—				
Services of a regulatory nature	(139,930)	...		
Other fees and charges	1,400	...		
	(138,530)	...		
Proceeds from the disposal of surplus Crown assets				
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Net Income Stabilization Account	...	35,241		
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	3,346,751	7,002,337		
Total Department	201,310,567	104,732,471		
Canadian Food Inspection Agency				
Non-tax revenues—				

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Canada Customs and Revenue Agency

CONTENTS

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Objectives

To collect revenues and administer tax laws for the federal government and for certain provinces and territories; to provide border services and administer legislation governing international trade and travel; and to deliver certain social and economic benefits programs to Canadians, through the tax system.

Business Line Descriptions

Tax services

Activities that inform clients of their rights and entitlements, and assist them in meeting their obligations; registration, processing and assessment of client returns; research in support of tax services including: policy development, risk assessment, legislative change, the application of technology and new business opportunities; maintains an effective debt management service, which includes accounts receivable and source deductions; activities that identify and determine underlying causes of non-compliance and the undertaking of corrective actions; and investigates, and as appropriate, prosecutes suspected cases of fraudulent non-compliance.

Benefit programs and other services

Administers and delivers federal income-based support programs to individuals; administers and delivers provincial income-based support programs to individuals; and provides tax and/or customs related services for other levels of government and/or public sector organizations.

Appeals

Provides clients with a fair and impartial review of their disagreements with Agency decisions involving tax, customs, employment insurance, Canada Pension and trade administration issues; manages (in cooperation

with Justice Canada) the handling of cases when clients appeal any of the Branch's decisions to court; manages the program which enables clients to voluntarily correct any deficiencies in reporting to the Agency on their tax, duty and tariff obligations; and coordinates initiatives which support and strengthen the fairness of Agency programs.

Customs services

Facilitating the movement of goods and travellers while protecting Canadian business and society through immigration control, and contraband and other examinations which are based on targeting and risk assessment; on-site compliance audits and other reviews which occur after the goods have entered the country, including exporter origin audits; client communication, outreach and promotional services, including deterring and implementing service standards; protecting Canadian industries from unfair trade practices and injury caused by the dumping or subsidizing of goods imported into Canada; administering and influencing the development of Canadian laws that govern international trade and travel; administering and contributing to the design of international trade agreements; sharing best practices; and harmonizing processes with other countries' customs administrations.

Corporate management and direction

Provides strong leadership through the establishment and maintenance of a modern, progressive human resources regime, including the use of leading edge technologies, an integrated business planning and competency-based approach, a new approach to dispute resolution and tailor-made classification standard; provides strong leadership regarding new finance and administration responsibilities associated with the creation of the Agency while providing direction in the provision of existing financial and resource management services, resource utilization, office systems, se-

curity and laboratory services; manages and promotes a cohesive approach to information technology to achieve improved client service and accessibility while contributing to reduced costs by integrating current and new efforts across business lines; supports and strengthens relationships with provinces, territories, other government departments and international agencies while pursuing opportunities to establish new partnerships and alliances; and maintains and strengthens our management framework including modern comptrollership, planning, decision-making, review and accountability practices. Leads and directs efforts to enhance the effectiveness of our management systems and processes and the quality of corporate information, all of which support transparent management for results.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$			\$	\$	\$
177,382,704 ⁽²⁾	2,188,113,000	...	2,365,495,704	1	Operating expenditures		
...	...	287,870,689	...	1a	Operating expenditures		
...	...	92,877,158	...	1b	Operating expenditures		
...	...	117,588,153	...		Transfer from: TB Vote 5 ⁽¹⁾		
...	...	15,216,000	...		TB Vote 10 ⁽¹⁾		
...	...	56,080,000	...		TB Vote 15 ⁽¹⁾		
177,382,704	2,188,113,000	380,747,847	188,884,153		Total—Vote 1	2,759,277,209	3,148,041
3,732,803	13,727,000	...	17,459,803	5	Capital expenditures		
...	...	9,776,000	9,776,000	5a	Capital expenditures		
3,732,803	13,727,000	9,776,000	...		Total—Vote 5	26,744,764	...
2,702,236	110,326,000	...	113,028,236	10	Contributions	108,125,558	...
...	52,122	...	67,988	(S)	Minister of National Revenue—Salary and motor car allowance	67,988	...
...	29,664,000	...	30,955,607	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Customs and Revenue Agency Act</i>	30,955,607	...
...	374,347,000	...	390,100,000	(S)	Contributions to employee benefit plans	390,100,000	...
...	125,000,000	...	125,025,617	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	125,025,617	...
152,200	...	...	479,575	(S)	Spending of proceeds from the disposal of surplus Crown assets	479,575	...
...	...	...	3,425	(S)	Refunds of amounts credited to revenues in previous years	3,425	...
...	...	...	714,345	(S)	Court awards	714,345	...
183,969,943	2,841,279,122	390,523,847	207,015,388		Total Ministry—Budgetary	3,441,494,088	3,148,041
			3,622,738,300				178,096,171
							4,560,720,857

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

(2) In 2000-2001, an amount of \$399,000 was reported in the "Available for use in subsequent years" column; it should have been reported in the "Lapsed or (overexpended)" column.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tax services	1,907,701,780	1,844,012,521	...	...	113,028,236	108,125,558	103,176,679	96,676,530	...	...	1,917,553,337	1,855,461,549
Benefit programs and other services	128,697,911	96,029,297	...	...	...	...	380,000	380,000	...	...	253,343,528	220,674,914
Appeals	88,548,213	81,446,232	...	...	125,025,617	125,025,617	6,394,000	6,394,000	...	...	82,154,213	75,052,232
Customs services	574,991,009	533,444,462	27,235,803	26,744,764	...	...	...	...	...	...	602,226,812	560,189,226
Corporate management and direction	807,583,205	767,589,167	...	...	...	...	40,122,795	37,473,000	...	...	767,460,410	730,116,167
Sub-total	3,507,522,118	3,322,521,679	27,235,803	26,744,764	238,053,853	233,151,175	150,073,474	140,923,530	...	...	3,622,738,300	3,441,494,088
Revenues netted against expenditures	(150,073,474)	(140,923,530)	...	...	...	...	(150,073,474)	(140,923,530)	...	...	...	...
Total Ministry—Budgetary	3,357,448,644	3,181,598,149	27,235,803	26,744,764	238,053,853	233,151,175	...	...	...	...	3,622,738,300	3,441,494,088

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
...	125,000,000	...	125,025,617	25,617	125,025,617	...	...
Benefit programs and other services (S) Children's special allowance payments							
...	...	...	...	...	...	...	102,688,928
Contributions							
Tax services							
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes							
2,702,236	110,326,000	...	113,028,236	...	108,125,558	...	4,902,678
Ministry Summary by Business Line							
Tax services							
2,702,236	110,326,000	...	113,028,236	...	108,125,558	...	4,902,678
...	125,000,000	...	125,025,617	25,617	125,025,617	...	...
Benefit programs and other services							
2,702,236	235,326,000	...	238,053,853	25,617	233,151,175	...	4,902,678
Total Ministry							
2,702,236	235,326,000	...	238,053,853	25,617	233,151,175	...	221,642,065

(S) Statutory transfer payment

Details of Respendable Amounts

Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the current year	
	\$	\$	\$	\$
Canada Pension Plan	69,500,474	62,680,000	49,711,526	
Employment insurance	80,573,000	78,243,530	83,086,000	
Total Ministry—	150,073,474	140,923,530	132,797,526	
Budgetary				

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Less: drawbacks other refunds	300,041	537,776	Miscellaneous non-tax revenues—		
	50,253,731	52,401,593	Revenues from fines—	8,565,387	14,931,402
	50,533,772	52,939,369	Fines and forfeitures	7,683,842	11,209,070
			Port seizures	791,228	791,228
			Investigation services seizures	(171,810)	(670,010)
			Customs seizures	17,061,995	26,261,690
Total tax revenues	148,667,492,910	151,592,928,309			
Non-tax revenues—			Sundries—		
Refunds of previous years' expenditures—			Recovery of employee benefits	25,512,465	26,300,901
Refunds of previous years' expenditures	2,978,633	934,626	Other	3,028,160	5,060,453
Adjustments to prior year's payables	1,593,525	10,117,156		28,540,625	31,361,354
			Interest and penalties earned on revenues—		
Sales of goods and services—	4,572,158	11,051,782	Penalties—GST	92,442,774	87,641,480
Rights and privileges—			Other	4,079,141	4,289,363
Duty free shops	5,530,819	5,568,019	Interest—GST	74,684,183	70,293,368
Brokers licence fees	377,999	388,200	Other	8,154,044	11,547,556
Customs warehouse fees	1,248,771	1,137,135	Interest paid on tax refunds—		
Sundries	241,151	95,743	GST	(45,217,171)	(41,328,280)
	7,398,740	7,189,097	Other	(8,583,672)	(38,063,480)
			Interest on non-tax revenues—Other	11,299	11,126
Lease and use of public property	645,276	669,136		125,570,598	94,391,133
Services of a regulatory nature—				171,173,218	152,014,177
Ruling fees	2,086,050	1,478,957	Total non-tax revenues	210,741,972	201,158,122
Sundries	1,156,493	729,788			
	3,242,543	2,208,745	Total Ministry	148,878,234,882	151,794,086,431
Services of a non-regulatory nature—					
Administration of provincial programs	20,634,467	24,246,009			
Special services fees	1,806,999	1,859,785			
Sundries	548,901	845,947			
	22,990,367	26,951,741			
Sales of goods and information products—					
Sale of unclaimed goods, seals, etc.	70,255	65,465			
Sundries	...	2,143			
	70,255	67,608			
Other fees and charges	322,040	366,204			
	34,669,221	37,452,531			
	327,375	639,632			

Proceeds from the disposal of surplus Crown assets

(1) Previous year's figures have been restated. Details can be found in note 3 iv in Section 1 of Volume 1.
 (2) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 4

2001-2002

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council for the Arts
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and
Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Parks Canada Agency
Public Service Commission
Status of Women—Office of the Co-ordinator

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Department

Objectives

To build a strong society in which Canadians participate, celebrate and give expression to their values and heritage.

Business Line Descriptions

Cultural development and heritage

Cultural development and heritage helps create an environment in which Canada's heritage is preserved and made accessible, artistic expression can flourish, cultural markets develop thereby ensuring the availability of, and access to, Canadian arts, heritage, broadcasting products and services. This is achieved through a broad mix of activities and programs, instruments and institutions, including international agreements, cultural agencies, special operating agencies, legislation and regulations.

Canadian identity

Canadians share an identity based on common values and characteristics. Drawing strength from their diversity of languages, cultural heritage, ethnic origins and regional ties, their vision of Canada is one where everyone contributes to build a proud cohesive society.

Canadian identity fosters knowledge and appreciation of Canadian institutions and achievements, Canadian symbols and the values they represent, the linguistic duality, the multicultural character and the contribution of Aboriginal peoples. It promotes civic participation and voluntarism, social justice, mutual understanding, human rights, the learning of both official languages, excellence in sport and recognition for Canadian athletes, and the commemoration of national events as means of taking part in strengthening and celebrating Canada.

Corporate management

Corporate management provides strategic advice, services and products associated with: strategic planning and policy coordination; financial management; human resources management; information management; communications and public affairs; corporate reviews; administrative support; and regional program delivery support. In addition, it promotes Canadian Heritage activities through coordination with portfolio agencies, active exchanges with central agencies, other government departments, the provinces, territories and the international community. It also coordinates Canada's participation in international expositions.

Canada Council for the Arts

Objectives

To foster and promote the study and enjoyment of, and the production of works in, the arts and to coordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad.

Canadian Broadcasting Corporation

Objectives

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and be primarily Canadian in content and character.

Canadian Film Development Corporation

Objectives

To foster and promote the development of feature film and television industries in Canada.

Canadian Museum of Civilization

Objectives

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objectives

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

- promotes the participation of the Canadian public in its decision-making process; by holding public proceedings;
- hears complaints from consumers, and conducts investigations;
- uses dispute resolution to settle issues involving a communications company and other parties;
- supervises the Canadian broadcasting and telecommunications systems;
- ensures compliance with the statutes, regulations and conditions of licence;
- examines transfers of ownership and control of undertakings;
- develops regulations, and makes decisions on any matter concerning applications from undertakings and regulatory frameworks; and
- identifies important issues affecting the regulation of broadcasting and telecommunications.

Canadian Radio-television and Telecommunications Commission

Objectives

To ensure that Canadians have access to integrated communications services and, to the resulting economic, social and cultural benefits, through balanced regulation, monitoring and dialogue with the public, in accordance with the *Broadcasting Act*, the *Telecommunications Act* and related legislation.

Business Line Descriptions

Regulation of communications in the public interest

The CRTC regulates broadcasting undertakings and telecommunications service providers and common carriers, to handle matters subject to the *Broadcasting Act*, the *Telecommunications Act* and related legislation in the communications sectors under federal jurisdiction.

Among other things, the CRTC:

- develops strategies to ensure the presence of Canadian content as well as access to a broad selection of analog and digital communications services;
- ensures that Canadians have access to a variety of high-quality communications services, at reasonable prices;
- facilitates the transition to fair, sustainable competition in the communications sector; and
- regulates when the public interests is not being served in a competitive environment.

To accomplish this, the CRTC:

- evaluates, analyses and processes applications from broadcasting undertakings and telecommunications carriers;

- by facilitating the management of records of federal government institutions and of ministerial records; and
- by exercising shared leadership in supporting and developing the Canadian and international archival community.

Business Line Descriptions

Acquisition and holdings management

Acquire, control and preserve federal government records of long-term historical value and records from the private sector which document the development of Canada and are of enduring value.

Management of government information

Review, assess, monitor and process records retention and disposal authorities for federal institutions; assist them in managing their information; and secure, retrieve and dispose of records that remain under the control of government institutions.

Services, awareness and assistance

Facilitate access to the holdings of the National Archives, provide Canadians with information about the National Archives, its holdings and services and encourage and assist archives, archival activities and the Canadian archival community.

Corporate services

Provide strategic planning, policy coordination and review services to the National Archives; provide human, financial, security, materiel and accommodation services to the National Archives and the National Library of Canada, including the delivery of new accommodation for the National Archives; and provide information management and technology services to the National Archives.

National Archives of Canada

Objectives

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and providing access to private and public records of national significance, and serving as the permanent repository of records of federal government institutions and of ministerial records;

National Arts Centre Corporation

Objectives

To promote the development of the performing arts and operate and maintain the Centre.

National Battlefields Commission

Objectives

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Business Line Descriptions

Conservation and development

The actions of the Commission are grouped in only one business line designated "Conservation and development" which is subdivided into three service lines:

- conservation, comprising the following units:
 - maintenance, which sees to maintenance of the site, its furnishings, buildings, and infrastructure;
 - provides for a safe and stable environment; minimizes wear and tear and deterioration; and slows down or prevents damage;
 - landscaping, which is responsible for landscaping, horticultural and arboricultural activities;
 - surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties;

- development, comprising the following units:

- visitor reception and information, which is responsible for reception of visitors, park users, and organizations that hold activities on the site, and also handles information to the public and reservations;
- educational interpretation, which is responsible for educational interpretative activities for the school and playground clientele and the public at large;
- communications, which is responsible for promoting activities and services and ensuring the visibility of the Commission and the federal government;
- administration, which includes management, and administrative and financial services.

National Capital Commission

Objectives

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objectives

To produce audiovisual works that reflect Canadian realities and perspectives while innovating in various aspects of filmmaking, and to distribute and provide access to these audiovisual works.

Business Line Descriptions

National Film Board operations

The NFB is a cultural agency reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor General in Council and chaired by the Government Film Commissioner.

The NFB is an integrated producer-distributor which develops, writes, shoots, finishes, promotes, markets, sells and distributes film and multimedia products. Its main production and distribution centre is located in Montreal but it also has offices in Halifax, Moncton, Toronto, Winnipeg, Edmonton and Vancouver and maintains offices in Paris, London and New York for the international marketing of its products. To deliver its program, it uses in-house staff and freelancers and also works with public- and private-sector production and distribution partners when necessary.

Although it is autonomous and traditionally has an arm's length relationship with the Government, this public film institution contributes in various ways to Canadian cultural policy objectives by producing socially and culturally relevant films, providing Canadian audiovisual materials for the educational sector, directly supporting various Canadian government initiatives at home and abroad, conserving and promoting access to Canada's rich audiovisual heritage, supporting new filmmaking talent, promoting the development of regional and diversity cinema, forging strategic alliances with the private and public sectors, promoting Canadian culture abroad and encouraging research and experimentation in communication technologies.

study of Canada, sponsor exhibitions, readings, lectures, concerts and other events in order to provide Canadians with opportunities to explore, understand and appreciate their cultural heritage.

Objectives

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada; and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objectives

To enable Canadians to know their country and themselves through their published heritage and to provide an effective gateway to national and international sources of information.

Business Line Descriptions

Canadiana collections and Access services

Build and preserve a comprehensive collection of published Canadiana to serve as an information and cultural resource for Canadians both now and in the future; build a bibliographic database to serve as a comprehensive record of Canadian publishing output, to facilitate access to the collection, and to assist libraries, the book trade and other information providers in identifying, acquiring and making available Canadiana materials; provide reference, research and referral services to Canadians and to Canadian libraries based on the Library's Canadiana collection, several collections of wider scope supporting Canadian studies and staff expertise – all of which ensure a wide range of client services that are integral to the Library's support of the

Library networking

Facilitate public access to information on National Library's holdings as well as the holdings of other libraries in Canada; work with libraries throughout Canada to develop and implement appropriate policies, procedures, standards, products and systems to support resource sharing among libraries; coordinate cooperative library services among the departments and agencies of the federal government and provide strategic policy and professional support for library development and coordination in Canada and at the international level.

Corporate and branch administration

Provide support for the Office of the National Librarian, corporate policy and strategic planning, internal audit, program evaluation, information resource management, office systems, corporate communications and branch administration. Administrative services, accommodation services, personnel and financial services operate as a common service for both the National Library and the National Archives of Canada.

National Museum of Science and Technology

Objectives

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Objectives

To protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, appreciation and enjoyment in ways that ensure their ecological and commemorative integrity for present and future generations.

Business Line Descriptions

Stewardship of national heritage places

- Identifying and establishing national heritage places.
- Managing and protecting the natural and cultural resources in Canada's heritage places, while respecting the obligations in aboriginal treaties and new park agreements.
- Collaborating with national and international stakeholders in fostering and advocating heritage protection and presentation.
- Communicating the key messages of national significance by providing educational opportunities.

Use and enjoyment by Canadians

- Providing appropriate quality recreation opportunities, products and services.
- Practising appropriate marketing and building mutually beneficial relations with key client groups.
- Developing close cooperative relations with clients and stakeholders.
- Engaging Canadians to participate and be involved as volunteers and active supporters.

- Creating opportunities for shared stewardship of national heritage places.
- Raising awareness of ecological and commemorative benefits and values.

Corporate services

- Developing and implementing procedures, systems, tools and innovative management practices in financial and people management to allow for effective and efficient management of the Parks Canada Agency.
- Preparing analysis and reports to support decision making.
- Preparing documentation and submissions for central agencies and Parliament.

Public Service Commission

Objectives

The corporate level strategic objectives of the Public Service Commission (PSC) are within its legislative mandate to assist in providing Canadians with:

- a highly competent, non-partisan, professional Public Service appointed on the basis of merit;
- a representative Public Service workforce;
- a Public Service which understands and is able to apply democratic, ethical, and professional values;
- a Public Service which builds on its competencies through development and continuous learning;
- the recognition and sustaining of a non-partisan Public Service as a cornerstone of the governance system; and

- a PSC which is an independent champion and steward of the principles of a Professional Public Service, in the public interest.

Business Line Descriptions

Resourcing

The Resourcing business line encompasses activities in support of delegated and non-delegated staffing. These activities are program development, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion, and diversity and employment equity initiatives. The business line also includes resourcing, exchanges and development programs for the Executive Group.

In addition, the business line is responsible for the delivery of the employment equity initiatives and corporate development programs on behalf of Treasury Board.

Learning

The Learning business line is composed of two main service lines: language training and professional development for non-executives.

Language training assesses the potential for success of employees who are eligible for language training; provides mandatory and discretionary language training in both official languages and related orientation, and language training services. It provides for the development and design of second-language courses and tools to meet the job-related linguistic requirements of departments and a range of advisory, informational and coordinating services related to language training.

The PSC provides a range of learning products and services to key communities such as policy analysts,

middle-management and supervisors, human resources specialists, comptrollership, communications analysts and others. The emphasis is on corporate learning messages (such as the machinery of government and values and ethics) and on products unique to government learning, not on work specific training which is the responsibility of departments. The PSC provides training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands.

As the PSC repositions, its focus on learning will shift to a more strategic use of resources, concentrating on the design and development of new learning products and services, which respond to the strategic directions of the Treasury Board Secretariat Advisory Committee (TBSAC), and a second order governance structure, the Learning Advisory Panels for each strategic professional community.

Recourse

The Recourse business line hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations on matters such as appointment and promotion. Recourse is also responsible for the investigation of complaints and irregularities in the resourcing process that are not subject to appeal, for the investigation of complaints of harassment in the workplace and for conciliating settlements where complaints are upheld. Training, advice and assistance are also provided to departments, unions, other organizations, and individuals.

Policy, research and outreach

This business line provides the capacity to measure, report, provide advice, and deliver policy in areas within the PSC's mandate. Services related to this business line will be delivered through the Policy, Research and Communications Branch.

This business line will support the medium and long-term positioning of the PSC through: strategic analysis and research, environmental scanning, and liaison with stakeholders, especially on issues related to the PSC's role as independent champion and steward of a professional, non-partisan, and representative public service, and key public administration values.

In support of this role, the business line will also enhance and coordinate the knowledge base of the PSC. The activities of the business line will supply strategic information to the Commission and ultimately to Parliament (via the PSC's annual report) through the monitoring, assessment and review of PSC programs and policies and through the monitoring of the health of the Public Service in the areas related to the PSC's mandate.

Functions related to outreach, such as reporting to Parliament, the Government and its central agency advisors on PSC matters at a strategic level, liaison and information sharing between provincial, federal, and international policy actors in areas related to the mandate and delegated responsibilities of the Public Service Commission, will be carried out through the Policy, research and outreach business line.

Corporate services

The Corporate services business line includes the activities of the President and Commissioners; management systems and policies; finance, human resources management, informatics, internal audit and internal evaluation and other administrative and support services.

Status of Women—Office of the Co-ordinator

Objectives

To promote equality of women in all spheres of Canadian life.

Business Line Descriptions

Promoting gender equality

To promote gender equality and the full participation of women in the economic, social, cultural and political life of the country; the promotion of the advancement of women in collaboration with federal government departments and agencies, local, provincial, and territorial governments, non-governmental organizations,

industry and educational and health authorities; the provision of grants to support initiatives of women's and other voluntary organizations working toward the equality of women, the provision of technical information and support to the public, client groups and organizations to increase awareness of and facilitate action at local, regional and national levels to advance women's equality; and the funding of independent research on public policies that affect women and their advancement toward equality, and collaboration with other countries and multinational organizations to advance public policy on gender equality.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	147,034,000	...	...	147,034,000	1				
...	...	29,319,978	...	29,319,978	1a				
...	...	41,076,810	...	41,076,810	1b				
...	...	...	3,285,698	3,285,698					
...	...	...	6,709,000	6,709,000					
...	147,034,000	70,396,788	9,994,698	227,425,486					192,822,252
...	787,191,568	...	...	787,191,568	5				...
...	...	39,799,262	...	39,799,262	5a				
...	...	26,593,427	...	26,593,427	5b				
...	787,191,568	66,392,689	...	853,584,257					767,901,546
...	930,000	...	71,121	1,001,121	(S)	Salaries of the Lieutenant Governors (<i>Salaries Act</i>)	1,001,121	...	984,500
...	550,000	...	23,492	573,492	(S)	Payments under the <i>Lieutenant Governors Super-annuation Act</i>	573,492	...	508,546
...	182,000	...	(38,881)	143,119	(S)	Supplementary retirement benefits—Former Lieutenant Governors	143,119	...	132,674
...	52,122	...	(299)	51,823	(S)	Minister of Canadian Heritage—Salary and motor car allowance	51,823	...	51,597
...	16,232,000	...	683,000	16,915,000	(S)	Contributions to employee benefit plans	16,915,000	...	15,456,000
...	...	...	9,706	9,706	(S)	Spending of proceeds from the disposal of surplus Crown assets	7,509	2,197	...
...	...	...	...	...		Appropriations not required for the current year	...	...	1,562
...	952,171,690	136,789,477	10,742,837	1,099,704,004		Total budgetary	1,088,464,008	11,237,799	977,858,677
...	10,000	...	...	10,000	L10	Loans to institutions and public authorities under the <i>Cultural Property Export and Import Act</i> , section 35 (Gross)	...	10,000	...
...	952,171,690	136,789,477	10,742,837	1,099,704,004		Total Department—Budgetary	1,088,464,008	11,237,799	977,858,677
...	10,000	...	...	10,000		Non-budgetary	...	10,000	...
...	124,236,000	...	...	124,236,000	15	Canada Council for the Arts			
...	...	25,900,000	...	25,900,000	15a	Payments to the Canada Council for the Arts			
...	...	3,469,729	...	3,469,729	15b	Payments to the Canada Council for the Arts			

Ministry Summary—Continued

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	23,691,000	...	...	23,691,000	45	Canadian Museum of Nature				
...	...	2,135,000	...	2,135,000	45a	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	147,000	...	147,000	45b	Payments to the Canadian Museum of Nature for operating and capital expenditures				
...	...	27,586	...	27,586		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	234,000	234,000		TB Vote 15 ⁽¹⁾				
...	23,691,000	2,282,000	261,586	26,234,586		Total—Vote 45	26,234,586	...	...	24,183,998
...	23,691,000	2,282,000	261,586	26,234,586		Total Program—Budgetary	26,234,586	...	...	24,183,998
Canadian Radio-television and Telecommunications Commission										
...	3,537,000	...	...	3,537,000	50	Program expenditures				
...	...	166,341	...	166,341	50a	Program expenditures				
...	...	...	364,800	364,800		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	1,695,000	1,695,000		TB Vote 15 ⁽¹⁾				
...	3,537,000	166,341	2,059,800	5,763,141		Total—Vote 50	5,464,394	298,747	...	4,337,414
...	4,908,000	...	207,000	5,115,000	(S)	Contributions to employee benefit plans	5,115,000	...	...	5,040,000
3,770	...	...	...	3,770	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,770	...	...
3,770	8,445,000	166,341	2,266,800	10,881,911		Total Program—Budgetary	10,579,394	302,517	...	9,377,414
National Archives of Canada										
...	45,121,000	...	...	45,121,000	55	Program expenditures				
...	2,589,223	...	...	2,589,223	55a	Program expenditures				
...	...	9,000,000	...	9,000,000	55b	Program expenditures and contributions				
...	...	...	224,000	224,000		Transfer from: TB Vote 10 ⁽¹⁾				
...	...	...	2,379,000	2,379,000		TB Vote 15 ⁽¹⁾				
...	45,121,000	11,589,223	2,603,000	59,313,223		Total—Vote 55	58,373,973	939,250	...	46,797,927
...	5,713,000	...	240,000	5,953,000	(S)	Contributions to employee benefit plans	5,953,000	...	...	6,040,000
25,000	...	...	223,134	248,134	(S)	Spending of proceeds from the disposal of surplus Crown assets	223,134	...	25,000	197,142
25,000	50,834,000	11,589,223	3,066,134	65,514,357		Total Program—Budgetary	64,550,107	939,250	25,000	53,035,069

National Arts Centre Corporation									
60	23,930,000	...	...	...	23,930,000	60	Payments to the National Arts Centre Corporation	...	24,836,565
60b	...	6,531,000	...	...	6,531,000	60b	Payments to the National Arts Centre Corporation	...	24,836,565
	...	...	533,000	...	533,000		Transfer from TB Vote 15 ⁽¹⁾
	23,930,000	6,531,000	533,000	30,994,000	30,994,000		Total—Vote 60	30,994,000	...
	23,930,000	6,531,000	533,000	30,994,000	30,994,000		Total Program—Budgetary	30,994,000	...
National Battlefields Commission									
65	6,798,000	...	...	...	6,798,000	65	Program expenditures	...	10,963,466
65a	...	1,564,750	...	...	1,564,750	65a	Program expenditures	...	...
65b	...	425,000	6,000	6,000	425,000	65b	Program expenditures	...	1,058,377
	...	...	...	...	6,000		Transfer from TB Vote 15 ⁽¹⁾
	6,798,000	1,989,750	6,000	8,793,750	8,793,750		Total—Vote 65	8,457,682	336,068
(S)	900,000	...	409,167	1,309,167	1,309,167	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	1,309,074	93
(S)	326,000	...	...	326,000	326,000	(S)	Contributions to employee benefit plans	326,000	...
	8,024,000	1,989,750	415,167	10,428,917	10,428,917		Total Program—Budgetary	10,092,756	336,161
	8,024,000	1,989,750	415,167	10,428,917	10,428,917		Total Program—Budgetary	10,092,756	336,161
National Capital Commission									
70	44,949,000	...	...	44,949,000	44,949,000	70	Payment to the National Capital Commission for operating expenditures	...	49,050,000
70a	...	3,997,000	...	3,997,000	3,997,000	70a	Transfer of \$1,107,000 from Canadian Heritage Vote 80	...	...
70b	...	500,000	...	500,000	500,000	70b	Payment to the National Capital Commission for operating expenditures	...	...
	...	1,107,000	1,938,000	1,107,000	1,107,000		Transfer from: Vote 80	...	...
	...	...	...	1,938,000	1,938,000		TB Vote 15 ⁽¹⁾
	44,949,000	4,497,000	3,045,000	52,491,000	52,491,000		Total—Vote 70	52,491,000	...
75	25,671,000	...	...	25,671,000	25,671,000	75	Payment to the National Capital Commission for capital expenditures	...	...
75a	...	10,563,000	...	10,563,000	10,563,000	75a	Payment to the National Capital Commission for capital expenditures	...	...
	25,671,000	10,563,000	...	36,234,000	36,234,000		Total—Vote 75	36,234,000	...
80	14,090,000	...	...	14,090,000	14,090,000	80	Payment to the National Capital Commission for grants and contributions	...	34,750,000
	...	...	(1,107,000)	(1,107,000)	(1,107,000)		Transfer to Vote 70	...	...
	14,090,000	...	(1,107,000)	12,983,000	12,983,000		Total—Vote 80	12,983,000	...
	84,710,000	15,060,000	1,938,000	101,708,000	101,708,000		Total Program—Budgetary	101,708,000	...
	84,710,000	15,060,000	1,938,000	101,708,000	101,708,000		Total Program—Budgetary	101,708,000	...

Ministry Summary—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	Main Estimates	Supplementary Estimates							\$	\$
							National Film Board				
...	60,221,000	...	...	...	60,221,000	85	National Film Board Revolving Fund—Operating loss				
...	...	4,217,350	...	...	4,217,350	85a	National Film Board Revolving Fund—Operating loss				
...	...	...	...	290,000	290,000		Transfer from TB Vote 15 ⁽¹⁾				
...	60,221,000	4,217,350	...	290,000	64,728,350		Total—Vote 85	63,090,622	1,637,728	...	63,041,634
						86b	National Film Board Revolving Fund, in accordance with section 12 of the <i>Revolving Funds Act</i> , to reduce from \$25,000,000 to \$15,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the Fund may exceed the revenues				
11,650,938	375,000	...	1	...	11,650,938	(S)	National Film Board Revolving Fund	...	1	...	...
607,238 ⁽²⁾	(933,286)	(326,048)		Decrease in drawdown authority limit				
12,258,176	375,000	...	...	(11,308,286)	1,324,890		assets				
12,258,176	60,596,000	4,217,351	...	(11,018,286)	66,053,241		Total	...	...	1,324,890	(27,644)
							Total Program—Budgetary	63,090,622	1,637,729	1,324,890	63,013,990
							National Gallery of Canada				
...	33,188,000	...	...	...	33,188,000	90	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	2,065,000	...	...	2,065,000	90a	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	1,000,000	...	...	1,000,000	90b	Payments to the National Gallery of Canada for operating and capital expenditures				
...	...	...	116,688	864,000	116,688		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	864,000	...	864,000		TB Vote 15 ⁽¹⁾				
...	33,188,000	3,065,000	...	980,688	37,233,688		Total—Vote 90	37,233,688	...	...	33,459,487
...	3,000,000	...	...	...	3,000,000	95	Payment to the National Gallery of Canada for the purchase of objects for the collection				
...	...	3,000,000	...	...	3,000,000	95b	Payment to the National Gallery of Canada for the purchase of objects for the collection				
...	3,000,000	3,000,000	...	...	6,000,000		Total—Vote 95	6,000,000	...	...	3,000,000
...	36,188,000	6,065,000	...	980,688	43,233,688		Total—Disbursements				

National Library									
100	Program expenditures	32,208,000	...	...	32,208,000	100	Program expenditures	32,208,000	...
100a	Program expenditures	4,895,502	...	...	4,895,502	100a	Program expenditures	4,895,502	...
100b	Program expenditures	1,422,000	...	...	1,422,000	100b	Program expenditures	1,422,000	...
	Transfer from TB Vote 15 ⁽¹⁾	1,767,000	...	...	1,767,000		Transfer from TB Vote 15 ⁽¹⁾	1,767,000	...
	Total—Vote 100	32,208,000	6,317,502	1,767,000	40,292,502		Total—Vote 100	39,000,234	1,292,268
(S)	Contributions to employee benefit plans	3,961,000	...	167,000	4,128,000	(S)	Contributions to employee benefit plans	4,128,000	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	22,579	32,964	(S)	Spending of proceeds from the disposal of surplus Crown assets	32,959	...
10,385		...	...	...	...			...	5
10,385		36,169,000	6,317,502	1,956,579	44,453,466		Total Program—Budgetary	43,161,193	1,292,268
National Museum of Science and Technology									
105	Payments to the National Museum of Science and Technology for operating and capital expenditures	22,884,000	...	...	22,884,000	105	Payments to the National Museum of Science and Technology for operating and capital expenditures	22,884,000	...
105b	Payments to the National Museum of Science and Technology for operating and capital expenditures	933,000	...	...	933,000	105b	Payments to the National Museum of Science and Technology for operating and capital expenditures	933,000	...
	Transfer from: TB Vote 5 ⁽¹⁾	76,627	...	76,627	76,627		Transfer from: TB Vote 5 ⁽¹⁾	76,627	...
	Transfer from: TB Vote 15 ⁽¹⁾	756,000	...	756,000	756,000		Transfer from: TB Vote 15 ⁽¹⁾	756,000	...
	Total—Vote 105	22,884,000	933,000	832,627	24,649,627		Total—Vote 105	24,649,626	1
...		22,884,000	933,000	832,627	24,649,627		Total Program—Budgetary	24,649,626	1
...		22,884,000	933,000	832,627	24,649,627			24,649,626	23,849,214
Parks Canada Agency									
110	Program expenditures	289,887,055	...	...	289,887,055	110	Program expenditures	289,887,055	...
110a	Program expenditures	48,114,406	...	...	48,114,406	110a	Program expenditures	48,114,406	...
110b	Program expenditures	30,392,742	...	...	30,392,742	110b	Program expenditures	30,392,742	...
	Transfer from: TB Vote 5 ⁽¹⁾	41,226	...	41,226	41,226		Transfer from: TB Vote 5 ⁽¹⁾	41,226	...
	Transfer from: TB Vote 10 ⁽¹⁾	336,900	...	336,900	336,900		Transfer from: TB Vote 10 ⁽¹⁾	336,900	...
	Transfer from: TB Vote 15 ⁽¹⁾	1,144,000	...	1,144,000	1,144,000		Transfer from: TB Vote 15 ⁽¹⁾	1,144,000	...
	Total—Vote 110	289,887,055	48,114,406	1,522,126	369,916,329		Total—Vote 110	324,255,087	45,661,242
111b	Parks Canada Agency Enterprise Units Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Enterprise Units Revolving Fund of up to \$6,448,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3 of the said Act, as at March 31, 2002	266,891,000	78,507,148	1,522,126	369,916,329	111b	Parks Canada Agency Enterprise Units Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Enterprise Units Revolving Fund of up to \$6,448,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3 of the said Act, as at March 31, 2002	324,255,087	322,181,006
112b	Parks Canada Agency Townsites Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Townsites Revolving Fund of up to \$4,338,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3.1 of the said Act, as at March 31, 2002	...	...	...	...	112b	Parks Canada Agency Townsites Revolving Fund, to write-off the projected net drawdown authority used by the Parks Canada Agency Townsites Revolving Fund of up to \$4,338,000; and in accordance with section 12 of the <i>Revolving Funds Act</i> , to repeal section 3.1 of the said Act, as at March 31, 2002	...	...
...	
...	

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$
...	6,500,000	...	...	115	Payments to the New Parks and Historic Sites Account	...	...	...	...
...	...	10,000,000	...	115b	Payments to the New Parks and Historic Sites Account	16,500,000	...	...	10,000,000
...	6,500,000	10,000,000	...		Total—Vote 115	...	...	...	...
...	63,500,000	...	10,396,171	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	73,896,171	...	...	69,685,166
1,422,536	(1,754,000)	...	1,754,000 (8,000,000)	(S)	Parks Canada Agency Enterprise Units Revolving Fund	...	...	...	...
...	...	...	6,122,753		Write-off of the authority limit	...	...	...	...
...	...	...	6,122,753		Write-off of the authority used	...	...	...	...
1,422,536	(1,754,000)	...	(123,247)		Total	(454,711)	...	...	444,233
6,076,633	416,000	...	(416,000)	(S)	Parks Canada Agency Townsites Revolving Fund	...	...	...	...
...	...	...	(10,000,000)		Write-off of the authority limit	...	...	...	...
...	...	...	4,336,472		Write-off of the authority used	...	...	...	...
6,076,633	416,000	...	(6,079,528)		Total	413,105	...	...	295,095
...	32,438,000	...	1,365,000	(S)	Contributions to employee benefit plans	33,803,000	...	...	34,373,000
...	...	...	4,619	(S)	Refunds of amounts credited to revenues in previous years	4,619	...	...	8,974
30,495,224	367,991,000	88,507,150	7,085,141		Total Program—Budgetary	448,417,271	2	45,661,242	436,987,474
...	97,176,000	...	...	120	Public Service Commission	...	...	...	...
...	...	10,439,880	...	120a	Program expenditures	...	...	...	...
...	...	1,835,645	...	120b	Program expenditures	...	...	...	...
...	...	8,917,518	...		Transfer from: TB Vote 10 ⁽¹⁾
...	...	5,326,000	...		TB Vote 15 ⁽¹⁾
...	97,176,000	12,275,525	14,243,518		Total—Vote 120	121,855,782	1,839,261	...	118,397,951
...	...	...	...	121b	Staff Development and Training Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> , to amend subsection 7(3) of that Act by reducing from \$4,500,000 to \$2,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the Fund may exceed the revenues	...	...	1	...

(S)	14,041,000	...	591,000	14,632,000	Contributions to employee benefit plans	14,632,000	...	14,869,000
8,612,134	...	350,000	(350,000)	8,612,134	Staff Development and Training Revolving Fund	...	...	...
...	...	...	(2,500,000)	(2,500,000)	Decrease in drawdown authority limit	...	...	(935,173)
8,612,134	...	350,000	(2,850,000)	6,112,134	Total	(813,624)	...	6,925,758
...	...	...	5,869	5,869	Spending of proceeds from the disposal of surplus Crown assets	5,869	...	19,463
8,612,134	111,217,000	12,025,526	11,990,387	144,445,047	Total Program—Budgetary	135,680,027	1,839,262	132,351,241
...	10,101,000	...	...	10,101,000	Status of Women—Office of the Co-ordinator	...	...	...
...	...	344,062	...	344,062	Operating expenditures	...	...	9,718,829
...	...	...	48,000	48,000	Operating expenditures	10,000,000	...	9,250,000
...	...	...	487,000	487,000	Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	...	...	TB Vote 15 ⁽¹⁾	1,189,000	...	1,193,000
...	10,101,000	344,062	535,000	10,980,062	Total—Vote 125	10,595,802	384,260	...
...	10,000,000	...	...	10,000,000	Grants	...	...	...
...	1,141,000	...	48,000	1,189,000	Contributions to employee benefit plans	...	...	...
1,133	...	...	175	1,308	Spending of proceeds from the disposal of surplus Crown assets	...	1,133	175
1,133	21,242,000	344,062	583,175	22,170,370	Total Program—Budgetary	21,784,802	385,393	20,161,829
51,405,822	3,030,580,690	387,121,112	90,169,615	3,559,277,239	Total Ministry—Budgetary	3,409,415,088	95,922,884	3,123,567,907
...	10,000	...	...	10,000	Non-budgetary	...	10,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 15—Government contingencies.

(2) Treasury Board Vote 15—Government-wide initiatives.

(3) Treasury Board Vote 15—Compensation adjustments.

(2) In 2000-2001, the increase in net book value of fixed assets was shown as \$2,578,551. It should have been \$1,971,313.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Cultural development and heritage—																		
Budgetary	72,507,025	70,677,858	...	...	...	...	337,273,594	333,034,085	4,493,000	4,008,342	...	...	...	...	...	405,287,619	399,703,601	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000	10,000	...
Canadian identity	74,149,924	72,923,464	...	...	...	...	517,027,274	516,690,110	...	...	...	...	...	...	...	591,177,198	589,613,574	...
Corporate management	103,239,187	99,146,833	...	...	...	...	...	...	...	...	...	...	...	...	...	103,239,187	99,146,833	...
Sub-total—																		
Budgetary	249,896,136	242,748,155	...	...	...	...	854,300,868	849,724,195	4,493,000	4,008,342	...	...	...	...	...	1,099,704,004	1,088,464,008	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000	10,000	...
Revenues netted against expenditures	(4,493,000)	(4,008,342)	...	...	...	...	...	...	(4,493,000)	(4,008,342)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	245,403,136	238,739,813	...	...	...	...	854,300,868	849,724,195	...	...	...	...	...	...	...	1,099,704,004	1,088,464,008	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000	10,000	...
Canada Council for the Arts—																		
Budgetary	154,287,311	154,287,311	...	...	...	...	...	...	...	...	...	...	...	...	...	154,287,311	154,287,311	...
Canadian Broadcasting Corporation—																		
Budgetary	1,041,102,001	982,885,000	...	...	...	...	...	...	...	...	...	...	...	...	...	1,041,102,001	982,885,000	...
Canadian Film Development Corporation—																		
Budgetary	125,604,000	105,868,500	...	...	...	...	...	...	...	...	...	...	...	...	...	125,604,000	105,868,500	...
Canadian Museum of Civilization—																		
Budgetary	53,734,198	53,734,197	...	...	...	...	...	...	...	...	...	...	...	...	...	53,734,198	53,734,197	...
Canadian Museum of Nature—																		
Budgetary	26,234,586	26,234,586	...	...	...	...	...	...	...	...	...	...	...	...	...	26,234,586	26,234,586	...
Canadian Radio-television and Telecommunications Commission																		
Regulation of communications in the public interest	41,864,911	41,562,394	...	...	...	...	...	...	30,983,000	30,983,000	...	...	...	...	...	10,881,911	10,579,394	...
Revenues netted against expenditures	(30,983,000)	(30,983,000)	...	...	...	...	...	...	(30,983,000)	(30,983,000)	...	...	...	...	...	...	...	...
Total Program—Budgetary	10,881,911	10,579,394	...	...	...	...	...	...	...	...	...	...	...	...	...	10,881,911	10,579,394	...

National Archives of Canada

Acquisition and holdings management	24,169,752	24,418,242	...	...	...	...	...	...	...	24,169,752	24,418,242
Management of government information	8,190,156	7,537,594	...	...	...	...	...	...	...	8,190,156	7,537,594
Services, awareness and assistance	12,490,009	12,399,025	...	...	4,065,000	4,065,000	...	...	...	16,555,009	16,464,025
Corporate services	16,599,440	16,130,246	...	...	...	...	...	...	...	16,599,440	16,130,246
Total Program—Budgetary	61,449,357	60,485,107	...	...	4,065,000	4,065,000	...	...	...	65,514,357	64,550,107

National Arts Centre Corporation—

Budgetary	30,994,000	30,994,000	30,994,000	30,994,000
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National Battlefields Commission

Conservation and development	10,323,917	9,987,756	105,000	105,000	10,428,917	10,092,756
Total Program—Budgetary	10,323,917	9,987,756	105,000	105,000	...	...	...	...	...	10,428,917	10,092,756

National Capital Commission—

Budgetary	65,474,000	65,474,000	36,234,000	101,708,000	101,708,000
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National Film Board

National Film Board operations	74,631,513	69,520,962	321,728	321,728	8,900,000	6,752,068	...	66,053,241	63,090,622
Revenues netted against expenditures	(8,900,000)	(6,752,068)	...	...	...	...	(8,900,000)	(6,752,068)	...	...	...
Total Program—Budgetary	65,731,513	62,768,894	...	...	321,728	321,728	...	...	...	66,053,241	63,090,622

National Gallery of Canada—

Budgetary	43,233,688	43,233,688	43,233,688	43,233,688
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National Library

Canadiana collections and access services	21,877,251	21,877,251	25,000	19,206	21,902,251	21,896,457
Library networking	15,719,914	15,719,914	...	...	11,000	11,000	...	...	...	15,730,914	15,730,914
Corporate and branch administration	6,820,301	5,533,822	...	...	...	...	...	...	...	6,820,301	5,533,822
Total Program—Budgetary	44,417,466	43,130,987	...	...	36,000	30,206	...	...	...	44,453,466	43,161,193

National Museum of Science and Technology—

Budgetary	24,649,627	24,649,626	24,649,627	24,649,626
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Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks Canada Agency												
Stewardship of national heritage places	218,404,502	196,826,448	11,750,000	11,610,787	976,546	976,546	...	...	...	...	231,131,048	209,413,781
Use and enjoyment by Canadians	209,714,128	191,038,936	9,975,000	9,884,020	1,616,300	1,616,300	15,417,000	16,388,428	...	...	205,888,428	186,150,828
Corporate services	55,953,039	51,755,689	475,000	467,973	631,000	631,000	...	...	...	...	57,059,039	52,852,662
Sub-total	484,071,669	439,619,073	22,200,000	21,962,780	3,223,846	3,223,846	15,417,000	16,388,428	...	...	494,078,515	448,417,271
Revenues netted against expenditures	(15,417,000)	(16,388,428)	...	...	...	...	(15,417,000)	(16,388,428)	...	...	...	...
Total Program—Budgetary	468,654,669	423,230,645	22,200,000	21,962,780	3,223,846	3,223,846	...	...	...	...	494,078,515	448,417,271
Public Service Commission												
Resourcing	71,831,981	68,001,650	...	...	...	...	...	...	...	...	71,831,981	68,001,650
Learning	39,926,592	33,661,480	...	...	...	...	11,677,000	12,341,119	...	...	28,249,592	21,320,361
Recourse	6,294,302	6,092,458	...	...	...	...	...	...	...	...	6,294,302	6,092,458
Policy, research and outreach	13,762,681	13,141,876	...	...	...	...	...	...	...	...	13,762,681	13,141,876
Corporate services	24,306,491	27,123,682	...	...	...	...	...	...	...	...	24,306,491	27,123,682
Sub-total	156,122,047	148,021,146	...	...	...	...	11,677,000	12,341,119	...	...	144,445,047	135,680,027
Revenues netted against expenditures	(11,677,000)	(12,341,119)	...	...	...	...	(11,677,000)	(12,341,119)	...	...	...	...
Total Program—Budgetary	144,445,047	135,680,027	...	...	...	...	...	...	...	...	144,445,047	135,680,027
Status of Women—Office of the Co-ordinator												
Promoting gender equality	12,170,370	11,784,802	...	...	10,000,000	10,000,000	...	...	...	...	22,170,370	21,784,802
Total Program—Budgetary	12,170,370	11,784,802	...	...	10,000,000	10,000,000	...	...	...	...	22,170,370	21,784,802
Total Ministry—Budgetary	2,628,790,797	2,483,748,333	58,539,000	58,301,780	871,947,442	867,364,975	...	...	...	...	3,559,277,239	3,409,415,088
Non-budgetary	...	...	...	...	...	...	...	...	10,000	...	...	...

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,163,680	(80,000)	(29,155)	1,054,525	1,054,525	...	...	1,066,281
...	8,400,000	(23,274)	(3,078,214)	5,298,512	5,240,012	58,500	...	8,257,768
...	46,400,000	...	(2,303,000)	44,097,000	44,097,000	...	...	41,899,903
...	...	3,177,622	...	3,177,622	3,177,622	...	...	...
...	...	470,219	(470,219)	...	...	...	...	...
...	...	1,000,000	...	1,000,000	1,000,000	...	...	5,000,000
...
...	55,963,680	4,544,567	(5,880,588)	54,627,659	54,569,159	58,500	...	56,223,952
Canadian identity								
...	46,083,842	(304,833)	(40,525,044)	5,253,965	5,253,960	5	...	33,010,818
...	7,666,800	6,470,150	(8,627,795)	5,509,155	5,508,245	910	...	7,731,278
...	15,983,224	(1,514,199)	(13,335,220)	1,133,805	1,125,354	8,451	...	5,210,845
...	14,650,000	1,350,000	(879,141)	15,120,859	15,117,854	3,005	...	...
...	28,800	...	...	28,800	28,800	...	...	28,800
...	19,680	...	...	19,680	19,680	...	...	19,680
...	21,200	...	...	21,200	21,200	...	...	21,200
...	21,200	...	...	21,200	21,200	...	...	21,200

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	28,800	...	...	28,800	...	...	28,800
...	28,800	...	...	28,800	...	...	28,800
...	25,000	...	...	25,000	...	...	25,000
...	25,000	...	...	25,000	...	...	25,000
...	25,000	...	...	25,000	...	...	25,000
...	28,800	...	...	28,800	...	...	28,800
...	5,701,560	(3,258,150)	(2,262,767)	180,643	...	...	661,080
...	550,000	...	23,492	573,492	...	...	508,546
...	182,000	...	(38,881)	143,119	...	...	132,674
...	...	10,000,000	...	10,000,000	...	...	...
...	...	6,600,000	...	6,600,000	...	...	...
...	...	3,500,000	...	3,500,000	...	...	...
...	...	...	...	...	...	...	12,500
...	91,069,706	22,842,968	(65,645,356)	48,254,947	12,371	...	47,520,021
...	147,033,386	27,387,535	(71,525,944)	102,824,106	70,871	...	103,743,973
Contributions							
Cultural development and heritage							
Contributions to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:							
Contributions to Canadian museums to support their public programming activities							
...	2,442,350	(1,156,000)	5,005,155	6,291,504	1	...	4,619,063
...	314,250	...	...	314,250	...	...	314,250
Contribution to the Canadian Museums Association							
Contribution under the terms and conditions of the Canada-France Agreement in the areas of museums							
...	200,000	(146,400)	(53,600)	...	...	...	...
Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:							
Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware							
...	9,854,278	(6,514,547)	6,570,982	9,910,712	1	...	8,908,349

...	1,205,000	...	295,000	1,500,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,500,000	...	1,205,000
...	...	...	...	...	Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:	...	...	...
...	31,643,742	6,122,958	(3,394,257)	34,372,443	Contributions for the Book publishing industry development program	34,372,443	...	32,026,981
...	...	...	...	...	Contributions for the Sound recording development program	9,226,018	...	9,167,876
...	3,900,000	4,363,683	962,335	9,226,018	Contributions to the Canadian magazine publishing industry	31,854,308	4,095,992	26,465,742
...	45,000,000	5,000,000	(14,049,700)	35,950,300	Contributions for the Multimedia Investment Fund	1,841,450	...	2,750,000
...	5,750,000	(2,290,000)	(1,618,550)	1,841,450	Contributions for the establishment of loan loss reserve funds in support of cultural industries	4,500,000	...	...
...	1,250,000	(1,000,000)	4,250,000	4,500,000	Contributions in support of broadcasting distribution	11,900,000	...	11,400,000
...	11,900,000	(4,999,275)	4,999,275	11,900,000	Contributions in support of the Canadian Feature Film Policy	1,950,000	...	1,288,018
...	1,950,000	...	...	1,950,000	Contributions in support of cultural industries training initiatives	2,800,000	...	2,600,000
...	2,800,000	...	...	2,800,000	Contributions to the Canadian Television Fund	99,550,000	...	99,550,000
...	99,550,000	...	...	99,550,000	Contributions in support of the provision of an international service by the CBC, by means of Radio Canada International	15,520,000	...	20,520,000
...	15,520,000	...	...	15,520,000	Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects	590,000	...	565,000
...	390,000	...	200,000	590,000	Contributions for the National arts training program	11,499,875	5	10,880,799
...	10,709,000	677,400	113,480	11,499,880	Contributions to arts and heritage organizations for capacity building projects	...	...	...
...	...	768,706	(768,706)	...	Contributions to Canadian cultural communities	...	...	...
...	...	297,203	(297,203)	...	Contributions to the Canadian Digital Cultural Content Initiative	4,216,773	...	780,723
...	8,750,000	...	(4,533,227)	4,216,773	Contributions in support of the Canadian culture on-line program	430,913	...	...
...	...	9,150,000	(8,719,087)	430,913	Contributions in support of the Partnerships Fund	2,282,488	14	...
...	...	(4,399,467)	6,681,969	2,282,502	Contributions in support of the Electronic Copyright Fund	1,750,722	...	...
...	...	(274,278)	2,025,000	1,750,722	Contributions in support of the E-com Enablement Fund	476,343	100	...
...	...	(23,557)	500,000	476,443	Contributions in support of the Applied Research in Interactive Media Program	1,000,000	...	...
...	...	...	1,000,000	1,000,000	Contributions in support of the trade routes: Canada's trade opportunities program	132,880	84,000	...
...	...	1,000,000	(783,120)	216,880	Contributions in support of the Cultural spaces Canada program	14,458,865	...	...
...	...	19,500,750	(5,041,885)	14,458,865	Contributions in support of the Arts presentation program	2,012,101	...	...
...	...	3,008,125	(996,024)	2,012,101	Contributions in support of the Creators' assistance program	932,996	...	...
...	...	...	932,996	932,996	Contributions in support of the Collective initiatives program	1,374,741	1	...
...	...	...	1,374,742	1,374,742	Contributions in support of the New musical works program	4,073,640	...	...
...	...	...	4,073,640	4,073,640	Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development	444,151	400	301,226
...	...	...	444,551	444,551	Contributions under special authority	1,257,753	495	1,233,169
...	...	...	1,258,248	1,258,248				
...	253,128,620	29,085,301	432,014	282,645,935		278,464,926	4,181,009	234,576,196

Transfer Payments—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	217,841,716	(580,000)	5,731,832	222,993,548	...	...	...	216,083,286
...	13,837,320	454,314	41,076,040	55,367,674	55,363,827	3,847	...	25,478,641
...	13,642,500	1,969,364	1,568,181	17,180,045	17,180,045	...	...	21,931,866
...	186,640	(179,498)	6,410,821	6,417,963	6,325,927	92,036	...	1,314,296
...	57,423,386	(810,000)	7,158,809	63,772,195	63,584,537	187,658	...	64,895,949
...	9,700,000	4,200,000	(2,129,300)	11,770,700	11,770,700	...	...	11,507,816
...	44,665,000	4,244,000	(5,044,910)	43,864,090	43,864,090	...	...	42,356,568
...	30,465,000	(1,557,839)	8,430,451	37,337,612	37,296,460	41,152	...	31,549,500
...	...	1,769,012	2,230,988	4,000,000	4,000,000	...	...	...
...	...	410,500	4,951,429	5,361,929	5,361,929	...	...	...
...	...	...	694,200	694,200	694,100	100	...	355,262
...	...	...	...	...	...	...	...	14,749,413
...	387,761,562	9,919,853	71,078,541	468,759,956	468,435,163	324,793	...	430,222,597
...	640,890,182	39,005,154	71,510,555	751,405,891	746,900,089	4,505,802	...	664,798,793
				Total—Contributions				
				Departmental Summary by Business Line				
...	309,092,300	33,629,868	(5,448,574)	337,273,594	333,034,085	4,239,509	...	290,800,148
...	478,831,268	32,762,821	5,433,185	517,027,274	516,690,110	337,164	...	477,742,618
...	787,923,568	66,392,689	(15,389)	854,300,868	849,724,195	4,576,673	...	768,542,766

National Archives of Canada									
Grants									
...	600,000	...	...	...	600,000	...	...	...	600,000
...	25,000	...	...	...	25,000	...	...	...	25,000
...	625,000	...	...	...	625,000	...	...	...	625,000
Contributions									
...	640,000	2,300,000	...	...	2,940,000	...	...	...	968,871
...	500,000	...	...	...	500,000	...	...	...	496,129
...	...	...	...	...	...	...	...	...	375,000
...	1,140,000	2,300,000	...	...	3,440,000	...	...	...	1,840,000
...	1,765,000	2,300,000	...	...	4,065,000	...	...	...	2,465,000
National Film Board									
Grants									
...	12,000	...	...	...	12,000	...	...	(500)	7,500
Contributions									
...	307,000	...	2,728	...	309,728	...	...	500	227,450
...	319,000	...	2,728	...	321,728	...	...	...	234,950
National Library									
Grants									
...	35,000	(10,000)	...	...	25,000	19,206	5,794	...	18,031
...	11,000	...	...	...	11,000	11,000	...	...	11,000
...	46,000	(10,000)	...	...	36,000	30,206	5,794	...	29,031

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Parks Canada Agency Grants								
...	22,707	...	(7)	22,700	22,700	...	...	522,700
Stewardship of national heritage places								
Grants in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals								
...	...	1,600,000	...	1,600,000	1,600,000	...	...	...
...	...	...	...	...	...	...	...	1,400,000
...	...	1,600,000	...	1,600,000	1,600,000	...	...	1,400,000
...	22,707	1,600,000	(7)	1,622,700	1,622,700	...	...	1,922,700
Contributions								
Stewardship of national heritage places								
Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals								
...	...	800,000	153,846	953,846	953,846	...	...	1,114,625
Use and enjoyment by Canadians								
Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals								
...	189,226	...	(172,926)	16,300	16,300	...	...	513,500
Corporate services								
Contributions in support of activities or projects related to national parks, national marine conservation areas, national historic sites and historic canals								
...	...	...	631,000	631,000	631,000	...	...	658,225
...	189,226	800,000	611,920	1,601,146	1,601,146	...	...	2,286,350
Program Summary by Business Line								
Stewardship of national heritage places								
...	22,707	800,000	153,839	976,546	976,546	...	...	1,637,325
...	189,226	1,600,000	(172,926)	1,616,300	1,616,300	...	...	1,913,500
...	...	...	631,000	631,000	631,000	...	...	658,225
...	211,933	2,400,000	611,913	3,223,846	3,223,846	...	...	4,209,050

Grants

Promoting gender equality
Women's program—Grants to women's and other
voluntary organizations for the purpose of
furthering women's participation in Canadian
society

...	10,000,000	...	...	10,000,000	...	...	9,250,000
...	10,000,000	...	...	10,000,000	...	...	9,250,000
...	800,265,501	71,082,689	599,252	871,947,442	867,364,975	4,582,467	784,730,797

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	\$	\$	\$
Budgetary (respendable revenues)						
Cultural development and heritage	2,455,000	1,479,899	1,484,014			
Museum and heritage services						
Canadian audio-visual certification office	2,038,000	2,528,443	1,724,607			
Total Department—Budgetary	4,493,000	4,008,342	3,208,621			
Canadian Radio-television and Telecommunications Commission						
Budgetary (respendable revenues)						
Regulation of communications in the public interest	30,983,000	30,983,000	30,086,000			
Total Program—Budgetary	30,983,000	30,983,000	30,086,000			
National Film Board						
Budgetary (respendable revenues)						
National Film Board operations	1,650,000	853,381	1,425,676			
Film production services	2,500,000	1,951,202	2,595,139			
Print sales	4,750,000	2,398,830	2,272,831			
Rentals, royalties and miscellaneous	...	1,548,655	1,101,163			
Distribution services						
Total Program—Budgetary	8,900,000	6,752,068	7,394,809			
Parks Canada Agency						
Budgetary (respendable revenues)						
Use and enjoyment by Canadians						
Parks Canada Enterprise Units Revolving Fund	5,350,000	5,299,109	5,241,511			
Parks Canada Agency Townsites Revolving Fund	10,067,000	11,089,319	9,678,783			
Total Program—Budgetary	15,417,000	16,388,428	14,920,294			
Public Service Commission						
Budgetary (respendable revenues)						
Learning						
Staff Development and Training Revolving Fund						
Recoveries and service fees	8,879,000	9,614,619	9,278,223			
Subsidy	2,798,000	2,726,500	2,726,500			
Total Program—Budgetary	11,677,000	12,341,119	12,004,723			
Total Ministry—Budgetary	71,470,000	70,472,957	67,614,447			

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,820,295	1,626,965		10,293
Adjustments to prior year's payables	10,976,198	193,272		10,293
	13,796,493	1,820,237		
Sales of goods and services—				
Services of a non-regulatory nature—				
User charges—Departmental enabling statutes	291,895	255,810		
Respendable user charges	(237,286)	(552,251)		
	54,609	(296,441)		
Proceeds from the disposal of surplus Crown assets	9,706	...		
Miscellaneous non-tax revenues—				
Other fees and charges	88,848	...		
Proceeds from federal-provincial lotteries	56,831,156	55,191,649		
Sundries	8,113	...		
	56,928,117	55,191,649		
Total Department	70,788,925	56,715,445		
Canadian Radio-television and Telecommunications Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	58,208	65,651		
Adjustments to prior year's payables	20,740	...		
	78,948	65,651		
Sales of goods and services—				
Services of a regulatory nature—				
Broadcasting licence fees	93,374,911	88,227,280		
Telecommunications fees	5,203,612	4,068,908		
	98,578,523	92,296,188		
Proceeds from the disposal of surplus Crown assets	...	3,770		
Miscellaneous non-tax revenues	176,653	807		
Total Program	98,834,124	92,366,416		
National Archives of Canada				
Tax revenues—				
Goods and services tax	...			10,293
Total tax revenues	...			10,293
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	42,898	23,587		
Adjustments to prior year's payables	(39,302)	338,294		
	3,596	361,881		
Sales of goods and services—				
Other fees and charges—				
Receipts from photoduplication services	190,966	211,518		
Proceeds from the disposal of surplus Crown assets	223,134	222,142		
Miscellaneous non-tax revenues	21,566	12,656		
Total non-tax revenues	439,262	808,197		
Total Program	439,262	818,490		
National Battlefields Commission				
Non-tax revenues—				
Miscellaneous non-tax revenues—				
Section 29.1 of the <i>Financial Administration Act</i>	1,309,167	1,058,427		
Sundries	8,490	17,358		
Total Program	1,317,657	1,075,785		
National Film Board				
Tax revenues—				
Goods and services tax	...	323,991		
Total tax revenues	...	323,991		
Non-tax revenues—				
Return on investments—				
National Film Board—Interest	...	6,673		
Total non-tax revenues	...	6,673		
Total Program	...	330,664		

Revenues—Concluded

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
National Library				
Tax revenues—				
Goods and services tax	...	25,501	74,343	140,257
Total tax revenues	...	25,501	159,679	...
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,786	19,473		
Adjustments to prior year's payables	(24,262)	148,388		
	(18,476)	167,861		
Sales of goods and services—				
Other fees and charges—				
Computerized library services	916	116,707	7,956	13,470
Duplication services	56,456	43,725	326,518	467,436
	57,372	160,432	334,474	480,906
Proceeds from the disposal of surplus Crown assets				
	22,579	10,385	5,869	19,463
Miscellaneous non-tax revenues				
	13,420	12,155	73,111	96,954
Total non-tax revenues	74,895	350,833	647,476	737,580
Total Program	74,895	376,334		
Parks Canada Agency				
Non-tax revenues—				
Sales of goods and services—				
Lease and use of public property	(853,520)	(1,289,485)		
Services of a non-regulatory nature	560,338	...	...	359,785
Other fees and charges	...	20,836	...	359,785
	(293,182)	(1,268,649)		
Miscellaneous non-tax revenues—				
Section 20 of the <i>Parks Canada Agency Act</i>	74,974,979	69,685,166		
Sundries	34,524	30,376		
	75,009,503	69,715,542	246,842,386	220,519,987
Total Program	74,716,321	68,446,893	246,842,386	220,879,772
Public Service Commission				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures				
Adjustments to prior year's payables				
Sales of goods and services—				
Services of a non-regulatory nature				
Other fees and charges				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues				
Total Program				
Status of Women—Office of the Co-ordinator				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Services expenditures				
Proceeds from the disposal of surplus Crown assets				
Total Program				
Ministry Summary				
Tax revenues—				
Goods and services tax				
Total tax revenues				
Non-tax revenues—				
Return on investments				
Refunds of previous years' expenditures				
Sales of goods and services				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues				
Total non-tax revenues				
Total Ministry				

SECTION 5

2001-2002

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

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Department

Objectives

The objectives of the program are to ensure that the movement of people into Canada and membership in Canadian society contribute to Canada's social and economic interests, while protecting the health and safety of Canadians. Citizenship and Immigration policies and programs are to be managed consistently with Canada's domestic needs and capacities, and international commitments and responsibilities.

Business Line Descriptions

Maximizing benefits of international migration

The Maximizing benefits of international migration business line develops policy and programs for the selection of immigrants and assessment of visitors; recommends to the Minister the target number of immigrants to be admitted to Canada on an annual basis; assesses the qualifications of persons seeking to settle permanently in Canada against the applicable criteria for immigrants; assesses potential foreign students and temporary workers against the applicable criteria; and evaluates the risk to the health of Canadians and the sustainability of the Canadian public health system posed by potential immigrants, visitors, temporary workers and foreign students.

Maintaining Canada's humanitarian tradition

The Maintaining Canada's humanitarian tradition business line provides international leadership in finding durable solutions to refugee situations, including through voluntary repatriation, local integration, resettlement in another country or through regional approaches to responsibility sharing; develops and implements policies and programs in support of Canada's

commitments and protection obligations, both domestically and internationally; selects government and privately-sponsored refugees from abroad in accordance with annual levels tabled in Parliament; provides emergency and essential health care coverage to needy refugee claimants and Convention refugees not eligible for provincial health coverage (Interim federal health program); provides financial assistance to refugees who have been accepted for resettlement through the Immigration loans program and the Resettlement assistance program; and assists the Immigration and Refugee Board (IRB) to arrive at well-informed, timely decisions by providing case-related and country-specific information on refugee situations through the establishment of a memorandum of understanding between the CIC and the IRB.

Promoting the integration of newcomers

The Promoting the integration of newcomers business line develops policies and programs which promote integration and citizenship; provides basic assistance to newcomers upon arrival in Canada; ensures that the federal government's responsibilities toward the immigrants it accepts for permanent residence are met; educates potential new Canadians about the rights and responsibilities of Canadian citizenship; promotes the value of Canadian citizenship to newcomers; and administers and interprets the *Citizenship Act*.

Managing access to Canada

The Managing access to Canada business line develops policies and programs to prevent abuse of Canada's citizenship, immigration and refugee programs and to protect the safety of Canadians and the security of Canada; contributes to the management of international migration and travel by combating illegal migration, including trafficking in people, while

facilitating the movement of legitimate travellers; admits to Canada persons who comply with the *Immigration Act* and Regulations; denies admission to those who do not comply, including criminals and terrorists; detects abuse of the citizenship, immigration and refugee programs; manages Citizenship and Immigration Canada cases before the IRB, Federal Court and other tribunals; detains persons who pose a serious risk to Canadians or who would not appear for immigration proceedings; and removes persons not legally entitled to remain in Canada.

Providing corporate services

The Providing corporate services business line coordinates Citizenship and Immigration Canada's (CIC) planning and review processes; manages the spending and use of public funds; develops and oversees cost recovery/revenue generation activities; provides administrative, financial and personnel services to the Department, and functional guidance to service line and program delivery directors general; manages, coordinates and maintains the information technology infrastructure to support decision-making and performance measurement, and to improve service delivery; conducts and disseminates research on citizenship and immigration issues; coordinates the development of citizenship and immigration policy and positions the Department within the government's socio-economic agenda; designs and disseminates information about CIC's goals, policies, programs and activities; influences the operating environment of the program to facilitate its success, including by promoting the contribution of newcomers to Canadian society; responds to case inquiries and requests for information; and coordinates the Department's relations with provincial governments, non-governmental organizations, international organizations, and other government departments and agencies.

Objectives

The Board's objective is to meet Canada's immigration and refugee related obligations as defined in the *Immigration Act* and as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees and the 1967 Protocol to the Convention. It does this by: determining claims to Convention refugee status made by persons within Canada; hearing appeals of certain persons who have been denied admission to or have been ordered removed from Canada; hearing appeals from Canadian citizens and permanent residents whose family members have been refused permanent resident status in Canada; hearing appeals from the Minister of an adjudicator's decision; conducting inquiries involving persons alleged to be inadmissible to or removable from Canada; and conducting detention reviews for persons detained for immigration reasons.

Refugee determination

The Refugee determination business line fulfills Canada's obligations as a signatory to the 1951 United Nations Convention Relating to the Status of Refugees to protect those with a well-founded fear of persecution in their own country. It does this by hearing and deciding claims for refugee status made within Canada. Refugee determination at the Immigration and Refugee Board of Canada deals exclusively with claims to refugee status made by persons who have arrived in Canada.

Immigration appeals

The Immigration appeals business line makes available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, a quasi-judicial tribunal to which they may appeal. This is done by hearing appeals of refusals of sponsored applications

for permanent residence, appeals against removal orders issued against permanent residents, persons found to be Convention refugees or by persons in possession of valid visas and appeals of the Minister of an adjudicator's decision to grant admission or not to order removal.

Inquiries and detention reviews

The Inquiries and detention reviews business line contributes to ensuring the safety of Canadian society by conducting inquiries on persons seeking admission at a Canadian port of entry believed to be inadmissible or persons in Canada believed to be removable; and by conducting detention reviews for persons who have been detained during the examination, inquiry or removal process.

Corporate management and services

The Corporate management and services business line provides the Board with efficient management processes and administrative services.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	411,978,000	...	...	...	1				
...	...	87,846,838	...	...	1a				
...	...	50,025,017	...	...	1b				
...	...	4,386,000	...	...			
...	...	1,442,890	...	...			
...	...	16,196,000	...	...			
...	411,978,000	137,871,855	22,024,890	571,874,745		526,760,096	45,114,649	...	464,579,197
...	...	1,757,203	...	...	2b				
...	27,870,000	...	...	...		1,757,203	...	...	601,273
...	...	1,765,000	...	...	5				
...	...	(4,386,000)	...	...	5a				
...	27,870,000	1,765,000	(4,386,000)	25,249,000		24,907,461	341,539	...	11,015,254
...	336,471,517	472,833	...	336,471,517	10				
...	...	8,865,864	...	8,865,864	10a				
...	336,471,517	9,338,697	...	345,810,214	10b				
...	52,122	...	17,192	69,314	(S)	337,151,303	8,658,911	...	366,360,580
...	40,720,000	...	1,746,949	42,466,949	(S)	69,314	...	...	51,326
...	...	...	10,474,303	10,474,303	(S)	42,466,949	...	...	40,350,000
...	...	...	...	...	(S)	10,474,303	...	...	20,260,873
...	...	...	133,647	133,647				...	162,015
...	...	...	177,204	177,204				...	125,843
2,773	...	...	71,784	74,557	(S)	133,647	...	...	112,074
2,773	817,091,639	150,732,755	30,259,969	998,087,136	(S)	177,204	...	28,173	903,618,435
						46,384	...	...

(S)	(L)	Loans pursuant to section 119 of the <i>Immigration Act</i> , as last amended by TB814449 Limit \$110,000,000 (Net)												
59,059,511 ⁽²⁾	...	(74,539)	74,539	59,059,511	Total Department—						(3,722,083)	...	62,781,594	(4,126,939)
					Budgetary									
2,773	817,091,639	150,732,755	30,259,969	998,087,136	Non-budgetary						943,943,864	54,115,099	28,173	903,618,435
59,059,511	...	(74,539)	74,539	59,059,511							(3,722,083)	...	62,781,594	(4,126,939)
Immigration and Refugee Board of Canada														
					15	Program expenditures								
...	72,659,000	...	...	72,659,000	15a	Program expenditures								
...	...	8,966,050	...	8,966,050	15b	Program expenditures								
...	...	11,259,094	...	11,259,094	Transfer from: TB Vote 10 ⁽¹⁾									
...	...	...	200,000	200,000	TB Vote 15 ⁽¹⁾									
...	...	...	4,654,000	4,654,000										
...	72,659,000	20,225,144	4,854,000	97,738,144	Total—Vote 15									
...	10,900,000	...	459,000	11,359,000	(S)	Contributions to employee benefit plans								
...	...	...	...	...	Appropriations not required for the current year									
...	83,559,000	20,225,144	5,313,000	109,097,144	Total Program—Budgetary									
...										
					Total Ministry—									
2,773	900,650,639	170,957,899	35,572,969	1,107,184,280	Budgetary									
59,059,511	...	(74,539)	74,539	59,059,511	Non-budgetary									
					1,048,438,711									
					58,717,396									
					(3,722,083)									
					...									
					28,173									
					62,781,594									
					(4,126,939)									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

(2) Changes have been made to previous year's reporting to correct errors of \$7,901,478 made to the value of the available authorities and to reflect the inclusion of \$865,950 of accrued interest in the portfolio.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Maximizing benefits of international migration	155,593,000	154,405,452	209,266	209,266	...	...	...	...	...	...	...	155,802,266	154,614,718
Maintaining Canada's humanitarian tradition	66,001,000	59,132,578	15,200	15,200	55,688,571	47,309,459	...	...	...	...	...	121,704,771	106,457,237
Promoting the integration of newcomers—															
Budgetary	43,300,000	42,492,621	747,426	747,426	290,121,643	289,841,844	...	...	...	...	...	334,169,069	333,081,891
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	59,059,511	(3,722,083)
Managing access to Canada	193,091,000	168,121,658	6,550,945	6,550,945	...	...	...	...	...	...	...	199,641,945	174,672,603
Providing corporate services	169,042,922	157,732,791	17,726,163	17,384,624	...	...	...	...	...	...	...	186,769,085	175,117,415
Total Department—	627,027,922	581,885,100	25,249,000	24,907,461	345,810,214	337,151,303	...	...	...	...	...	998,087,136	943,943,864
Budgetary	...	...	...	...	...	...	...	...	...	...	...	59,059,511	(3,722,083)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Immigration and Refugee Board of Canada															
Refugee determination	57,915,061	55,367,842	...	...	...	...	...	...	...	...	...	57,915,061	55,367,842
Immigration appeals	5,726,553	5,234,956	...	...	...	...	...	...	...	...	...	5,726,553	5,234,956
Inquiries and detention reviews	4,973,263	4,233,966	...	...	...	...	...	...	...	...	...	4,973,263	4,233,966
Corporate management and services	40,482,267	39,658,083	...	...	...	...	...	...	...	...	...	40,482,267	39,658,083
Total Program—Budgetary	109,097,144	104,494,847	...	...	...	...	...	...	...	...	...	109,097,144	104,494,847
Total Ministry—															
Budgetary	736,125,066	686,379,947	25,249,000	24,907,461	345,810,214	337,151,303	...	...	...	...	...	1,107,184,280	1,048,438,711
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	59,059,511	(3,722,083)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	101,728,940	9,994,060	...	111,723,000	111,723,000	...	104,140,000
Department							
Grants							
Promoting the integration of newcomers							
Grant for the Canada-Quebec Accord on Immigration							
...
...	58,035,000	...	(4,346,429)	53,688,571	46,299,317	7,389,254	67,804,734
...	2,000,000	...	...	2,000,000	1,010,142	989,858	1,126,860
...	60,035,000	...	(4,346,429)	55,688,571	47,309,459	8,379,112	68,931,594
Contributions							
Maintaining Canada's humanitarian tradition							
...
...	18,130,021	472,833	16,631,697	35,234,551	35,220,508	14,043	39,820,171
...	106,172,598	(1,128,196)	(14,081,422)	90,962,980	90,718,698	244,282	93,543,191
...	2,600,000	...	112,397	2,712,397	2,690,923	21,474	2,666,024
...	47,804,958	...	1,683,757	49,488,715	49,488,715	...	52,733,662
...	174,707,577	(655,363)	4,346,429	178,398,643	178,118,844	279,799	188,763,048
...	...	...	...	...	...	...	4,525,938
...	234,742,577	(655,363)	...	234,087,214	225,428,303	8,658,911	262,220,580
Ministry Summary by Business Line							
...	60,035,000	...	(4,346,429)	55,688,571	47,309,459	8,379,112	68,931,594
...	276,436,517	9,338,697	4,346,429	290,121,643	289,841,844	279,799	292,903,048
...	...	...	...	...	...	...	4,525,938
...	336,471,517	9,338,697	...	345,810,214	337,151,303	8,658,911	366,360,580

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (respendable receipts)			
Promoting the integration of newcomers	...	16,958,705	18,031,770
Loan repayments—Section 119			
Total Ministry—Non-budgetary	...	16,958,705	18,031,770

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	3,856
Total tax revenues	...	3,856
Non-tax revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	949,113	909,961
Refunds of previous years' expenditures—		
Recovery of bad debts	331,765	452,245
Recovery—Resettlement program	562,850	283,529
Refunds of previous years' expenditures	1,431,212	1,048,657
Removal and detention costs	563,182	...
Adjustments to prior year's payables	1,277,114	2,793,488
	4,166,123	4,577,919
Sales of goods and services—		
Rights and privileges—		
Rights of landing	147,162,081	166,924,035
Citizenship rights fees	11,913,489	14,705,304
	159,075,570	181,629,339
Services of a regulatory nature—		
Change of citizenship	17,214,611	18,743,601
Citizenship status document	3,889,601	4,623,699
Application fees—		
Permanent residence	150,625,697	147,416,377
Business application	7,270,343	7,845,679
Dependant less than 19 years	11,268,623	11,293,616
Employment authorization	22,160,043	22,825,717
Employment authorization—Group of artists	1,075,965	1,082,327
Immigration status document	48,335,627	54,417,918
Visitor visa—		
Multiple entry	23,551,953	23,935,306
Family rate	3,175,746	3,752,092
Alternate manner of examination	370,793	388,926
Replacement or certification of a document	598,356	535,470
Student authorization	19,590,373	16,788,974
Minor violation of <i>Immigration Act</i>	5,111,282	5,211,146
Rehabilitation—A19(1)(c.1)	127,281	193,047
Minister's consent to return	350,578	351,587
Call out overtime	806	1,004
Order in council	27,050	29,917
Family business	266,800	260,000

	Current year	Previous year
General services	\$ 641,311	\$ 677,370
Repayment of deportation—USA St Pierre	74,737	...
Repayment of deportation	193,897	219,090
Immigration administration fee—Transportation companies	3,572,000	2,794,215
Remission order payments	(418,500)	...
Refund of revenues (previous year)	(352,080)	...
Other services	318,722,893	27,598
	...	323,414,676
Sales of goods and information products—		
Access to information	35,595	...
Other fees and charges—		
Administrative fees	57,885	...
Deferred revenues	30,104,151	...
	30,162,036	...
	507,996,094	505,044,015
Proceeds from the disposal of surplus Crown assets		
	71,784	69,330
Miscellaneous non-tax revenues—		
Access to information	55	...
Interest on overdue account receivable	167,356	...
Gains on foreign currency transactions	6,704	17,329
Immigration Act—		
Penalties—Transportation companies	215	3,700
Fines	104,795	66,330
Forfeitures	1,928,547	1,978,089
	\$	\$
Immigration and Refugee Board of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	30,321
Adjustments to prior year's payables	...	360,744
	...	391,065
Miscellaneous non-tax revenues	470,560	25,070
Total Program	470,560	416,135
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,856
	...	3,856
Total tax revenues		
Non-tax revenues—		
Return on investments	949,113	909,961
Refunds of previous years' expenditures	4,166,123	4,968,984
Sales of goods and services	507,996,094	505,044,015
Proceeds from the disposal of surplus Crown assets	71,784	69,330
Miscellaneous non-tax revenues	2,684,025	3,292,590
Total non-tax revenues	515,867,139	514,284,880
Total Ministry	515,867,139	514,288,736

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

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Department

Objectives

The objective of the environment program is to make sustainable development a reality in Canada by helping Canadians live and prosper in an environment that needs to be respected, protected and conserved.

Business Line Descriptions

Clean environment

Canadians are affected by pollutants from many sources and in many different forms. The objective of this business line is to protect Canadians from domestic and global sources of pollution. Specifically, Environment Canada, in collaboration with provinces and other partners: identifies threats from pollutants, their sources and means of controlling them through the application of sound science; develops standards, guidelines and codes of practice to ensure adequate levels of protection of environmental quality; identifies and implements appropriate strategies for preventing or reducing pollution; administers and enforces regulations for pollution prevention and control within areas of federal jurisdiction; monitors levels of contaminants in air, water, and soil; represents Canada's interests in the development of international agreements and accords to reduce pollution; and provides advice and tools for preventing pollution and support to the development and deployment of green technologies.

Nature

Canadians depend on ecosystems for providing many valued resources and services, from producing the oxygen that sustains us to providing recreational enjoyment. The objective of this business line is to conserve

biological diversity in healthy ecosystems. Specifically, Environment Canada, in collaboration with provinces and other partners: develops scientific knowledge and tools needed to understand and respond to the effects of human activities on ecosystems; manages migratory birds and nationally significant migratory bird habitat; develops and implements recovery plans for endangered species; provides leadership on the implementation of the Convention on Biological Diversity; applies an integrated approach to conserving and restoring significant ecosystems, and provides tools to build local capacity to continue this work; represents Canada's interests in international arenas dealing with wildlife, ecosystem health and biodiversity; and provides federal leadership in conserving and protecting Canada's water resources.

Weather and environmental predictions

Canadians are affected by environmental conditions on many time and space scales; from minutes to centuries and from cities to continents. The objective of this business line is to help Canadians adapt to their environment in ways which safeguard their health and safety, optimize economic activity and enhance environmental quality. Specifically, Environment Canada: monitors the state of the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow); provides information on the past, present and future states of the physical environment; issues warnings of severe weather and environmental hazards; engages in scientific research on the causes of severe weather, the mechanisms which transport chemicals and weather through the atmosphere and around the world, and the impacts of human activity on the atmospheric environment; and provides advice on adaptation to changing weather and climate.

Management, administration and policy

Addressing complex and cross-cutting issues requires that the Department maintain a strong policy capacity and the ability to deliver efficient and innovative services. The objective of this business line is to provide strategic and effective departmental management to achieve environmental results. Specifically, this business line provides: departmental leadership; strategic policy advice; socio-economic analysis; coordination of international activities of the Department; leadership and coordination in fostering partnerships with industry, non-governmental organizations, Aboriginal peoples, provinces and other government departments; services to decision making, management and accountability, including planning and financial systems and services, information technology, records and information holdings, human resources, security and the management of assets and accommodations and environmental management systems.

Canadian Environmental Assessment Agency

Objectives

To provide high quality environmental assessments that contribute to informed decision making in support of sustainable development.

Business Line Descriptions

Canadian Environmental Assessment Agency

The Agency is responsible for providing advice and recommendations to decision-makers that reflect public values and the principles of sustainable development. By strengthening partnerships, the Agency also

facilitates environmental assessment approaches that are coordinated across government, and harmonized with other jurisdictions, including Aboriginal regimes. The Agency is continuously improving the federal environmental assessment process by enhancing its efficiency, effectiveness, predictability, and consistency, all the while maintaining the highest standards of quality. In addition, the Agency provides education and training to federal departments to improve their understanding of, and compliance with, the *Canadian Environmental Assessment Act* and the Cabinet directive on the assessment of policy and program proposals. Finally, the Agency represents Canada's environmental assessment interests in international forums.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$				\$	\$	\$
...	465,725,956	...	...	465,725,956	1	Operating expenditures	...	...	...
...	...	76,981,074	...	76,981,074	1a	Operating expenditures	...	...	...
...	...	...	931,340	931,340		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	24,360,000	24,360,000		TB Vote 15 ⁽¹⁾
...	...	...	(1,849,484)	(1,849,484)		Transfer to Vote 5	...	...	...
...	465,725,956	76,981,074	23,441,856	566,148,886		Total—Vote 1	550,041,272	16,107,614	479,791,226
...	32,239,000	...	...	32,239,000	5	Capital expenditures	...	...	...
...	...	8,053,000	...	8,053,000	5a	Capital expenditures	...	...	...
...	...	19,996,082	...	19,996,082	5b	Transfer of \$1,849,484 from Environment Vote 1	...	...	...
...	...	...	1,849,484	1,849,484		Transfer from Vote 1	...	...	...
...	32,239,000	28,049,082	1,849,484	62,137,566		Total—Vote 5	58,716,469	3,421,097	39,525,416
...	70,235,294	...	...	70,235,294	10	Grants and contributions	...	...	...
...	...	60,050,603	...	60,050,603	10a	Grants and contributions	...	...	...
...	...	46,393,662	...	46,393,662	10b	Grants	...	...	...
...	70,235,294	106,444,265	...	176,679,559		Total—Vote 10	175,897,875	781,684	64,151,665
...	52,122	...	15,866	67,988	(S)	Minister of the Environment—Salary and motor car allowance	...	...	...
...	...	...	...	...	(S)	Contributions to employee benefit plans	67,988	...	51,597
...	53,918,987	...	2,269,000	56,187,987	(S)	Collection agency fees	56,187,987	...	56,334,000
...	...	...	329	329	(S)	Refunds of amounts credited to revenues in previous years	329	...	146
...	...	...	1,750	1,750	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,750	...	...
77,606	...	...	366,946	444,552	(S)		436,624	...	203,447
77,606	622,171,359	211,474,421	27,945,231	861,668,617		Total Department—Budgetary	841,350,294	20,310,395	7,928
...	10,363,000	...	...	10,363,000	15	Canadian Environmental Assessment Agency	...	...	...
...	...	1,845,700	...	1,845,700	15a	Program expenditures	...	...	...
...	...	85,000	...	85,000	15b	Program expenditures	...	...	...
...	...	...	68,000	68,000		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	323,000	323,000		TB Vote 15 ⁽¹⁾
...	10,363,000	1,930,700	391,000	12,684,700	(S)	Total—Vote 15	11,317,807	1,366,893	10,241,427
...	1,197,000	...	50,000	1,247,000		Contributions to employee benefit plans	1,247,000	...	1,146,000

186	...	...	343	529	(S)	Spending of proceeds from the disposal of surplus Crown assets	186	343	...
186	11,560,000	1,930,700	441,343	13,932,229		Total Program—Budgetary	1,367,079	343	11,387,427
77,792	633,731,359	213,405,121	28,386,574	875,600,846		Total Ministry—Budgetary	21,677,474	8,271	651,444,924

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(i) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Clean environment	184,828,095	174,154,850	19,762,736	19,723,413	138,720,156	138,579,624	10,231,800	9,051,837	...	...	333,079,187	323,406,050
Nature	156,013,994	150,832,361	6,074,811	5,868,865	28,247,766	27,608,311	11,316,500	7,282,097	...	...	179,020,071	177,027,440
Weather and environmental predictions	226,933,411	219,106,354	33,009,304	29,712,246	5,484,837	5,483,140	68,548,200	62,917,914	...	...	196,879,352	191,383,826
Management, administration and policy	145,788,992	142,835,813	3,290,715	3,411,945	4,226,800	4,226,800	616,500	941,580	...	...	152,690,007	149,532,978
Sub-total	713,564,492	686,929,378	62,137,566	58,716,469	176,679,559	175,897,875	90,713,000	80,193,428	...	...	861,668,617	841,350,294
Revenues netted against expenditures	(90,713,000)	(80,193,428)	...	...	...	...	(90,713,000)	(80,193,428)	...	...	...	...
Total Department—Budgetary	622,851,492	606,735,950	62,137,566	58,716,469	176,679,559	175,897,875	...	...	...	...	861,668,617	841,350,294
Canadian Environmental Assessment Agency												
Canadian Environmental Assessment Agency	16,038,229	12,233,443	...	...	1,395,000	528,974	3,501,000	197,610	...	...	13,932,229	12,564,807
Revenues netted against expenditures	(3,501,000)	(197,610)	...	...	...	...	(3,501,000)	(197,610)	...	...	...	...
Total Program—Budgetary	12,537,229	12,035,833	...	...	1,395,000	528,974	...	...	...	...	13,932,229	12,564,807
Total Ministry—Budgetary	635,388,721	618,771,783	62,137,566	58,716,469	178,074,559	176,426,849	...	...	...	...	875,600,846	853,915,101

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in			Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Total available for use
\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(533,531)	1,466,469	...	2,000,000
...	...	50,000,000	...	50,000,000	...	...
...	...	50,000,000	...	50,000,000	...	...
...	...	12,500,000	...	12,500,000	...	...
...	2,000,000	112,500,000	(533,531)	113,966,469	...	2,000,000
...	...	...	...	...	...	12,000,000
...	850,000	...	(807,833)	42,167	...	367,333
...	2,850,000	112,500,000	(1,341,364)	114,008,636	...	14,367,333
...	1,097,000	...	458,010	1,555,010	...	1,519,804
...	...	...	232,480	232,480	...	127,716
...	...	...	2,159,445	2,159,445	...	653,762
...	2,078,000	...	577,779	2,655,779	11	2,275,143
...	2,522,000	...	(678,992)	1,843,008	90,415	1,456,808
...	4,200,000	...	393,900	4,593,900	...	3,363,000
...	8,000,000	...	(3,160,200)	4,839,800	50,042	6,739,239
...	18,200,000	(6,807,735)	(5,135,531)	6,256,734	...	3,511,410
...	...	...	533,531	533,467	64	...
...	...	...	9,000	9,000	...	9,000
...	...	...	75,000	75,000	...	238,102
...	36,097,000	(6,807,735)	(4,535,578)	24,613,155	140,531	19,893,984

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments and transfers		Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
...	977,000	...	618,628	1,595,628	...	...	1,179,739
...	17,961,994	...	(247,375)	17,624,038	90,581	...	13,909,753
...	1,116,000	752,000	614,017	2,481,447	570	...	1,150,660
...	337,300	...	255,815	586,926	6,189	...	921,870
...	2,522,000	...	1,117,081	3,639,081	...	...	3,101,312
...	2,200,000	...	...	1,659,357	540,643	...	1,885,793
...	...	...	23,306	21,834	1,472	...	30,908
...	...	...	...	...	...	...	133,000
...	25,114,294	752,000	2,381,472	27,608,311	639,455	...	22,313,035
Weather and environmental predictions							
...	2,500,000	...	415,280	2,913,750	1,530	...	2,993,700
...	200,000	...	90,100	290,000	100	...	...
...	17,000	...	275,000	292,000	...	...	294,400
...	1,693,000	...	(147,710)	1,545,239	51	...	488,336
...	...	...	400,000	399,984	16	...	30,000
...	...	...	...	...	...	...	206,000
...	4,410,000	...	1,032,670	5,440,973	1,697	...	4,012,436
Management, administration and policy							
...	...	...	50,000	50,000	...	...	...
...	...	...	90,152	90,152	...	...	...
...	800,000	...	1,136,163	1,936,163	...	...	1,463,325
...	162,000	...	973,440	1,135,440	...	...	314,784
...	50,000	...	117,200	167,200	...	...	70,301
...	752,000	...	(204,155)	547,845	...	...	485,122

	300,000	300,000	300,000	300,000	Climate Change Action Fund (CCAF) Items not required for the current year	300,000	...	...	...	...
...
...
...	1,764,000	...	2,462,800	4,226,800	...	4,226,800	...	...	...	1,231,345
...	67,385,294	(6,055,735)	1,341,364	62,670,923	Total—Contributions	61,889,239	781,684	...	...	3,564,877
Departmental Summary by Business Line										
...	38,097,000	105,692,265	(5,069,109)	138,720,156	Clean environment	138,579,624	140,532	...	...	21,893,984
...	25,114,294	752,000	2,381,472	28,247,766	Nature	27,608,311	639,455	...	...	34,313,035
...	5,260,000	...	224,837	5,484,837	Weather and environmental predictions	5,483,140	1,697	...	...	4,379,769
...	1,764,000	...	2,462,800	4,226,800	Management, administration and policy	4,226,800	...	...	...	3,564,877
...	70,235,294	106,444,265	...	176,679,559	Total Department	175,897,875	781,684	...	...	64,151,665
Canadian Environmental Assessment Agency Contributions										
...	95,000	...	78,500	173,500	Contribution to the Province of Quebec—James Bay and Northern Quebec Agreement	173,500	...	...	...	104,056
...	300,000	...	31,997	331,997	Contributions to support the promotion research and development of environmental assessment	331,997	...	...	...	324,212
...	1,000,000	...	(110,497)	889,503	Contributions for the support of public participation in the environmental assessment review process—Participant funding program	23,477	866,026	...	...	42,781
...	1,395,000	...	...	1,395,000	Total Program	528,974	866,026	...	...	471,049
...	71,630,294	106,444,265	...	178,074,559	Total Ministry	176,426,849	1,647,710	...	...	64,622,714

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
Budgetary (respendable revenues)						
Clean environment:						
Revenues received from other government departments:						
Products						
Publications	13,669	13,669	13,827			
Products	9,400	9,400	6,535			
Reality	12,903	12,903	6,667			
Services						
Research and analysis	5,105,632	5,486,293	5,028,613			
Consulting services	153,338	69,916	69,916			
Training	11,615	11,615	135,019			
Regulatory services	210,043	210,043	140,161			
External revenues:						
Products						
Data extracts	24,536	24,536	6,903			
Publications	58,464	58,464	55,510			
Products	45,453	45,453	50,114			
Reality	96,734	96,734	110,485			
Services						
Research and analysis	3,060,510	1,499,886	1,772,847			
Consulting services	259,073	259,073	222,859			
Training	128,639	128,639	120,165			
Sundries	...	...	2,400			
Regulatory services	1,041,791	1,041,791	780,365			
	10,231,800	9,051,837	8,522,386			
Nature						
Revenues received from other government departments:						
Products						
Data extracts	78,520	78,520	...			
Products	170,064	170,064	730			
Reality	...	...	102,717			
Services						
Research and analysis	4,470,226	2,744,342	2,806,839			
Telecommunications	...	...	12,000			
Consulting services	415,150	415,150	254,943			
Training	20,340	20,340	336,544			
External revenues:						
Products						
Data extracts	3,266	3,266	1,439			
Publications	22,320	22,320	12,569			
Products	39,676	39,676	43,599			
Services						
Research and analysis	5,157,601	2,849,082	2,816,793			
Hydrometric	131,559	157,873	157,873			
Consulting services	35,803	35,803	5,400			
Training	7,505	7,505	4,000			
Wildlife studies and surveys	123,892	123,892	159,609			
Regulatory services	216,005	216,005	216,234			
Sundries	1,900	1,900	...			
	11,316,500	7,282,097	7,310,817			
Weather and environmental predictions						
Revenues received from other government departments:						
Products						
Data extracts	1,574,027	1,574,027	1,846,811			
Publications	60,839	60,839	128,515			
Products	13,233,589	14,684,356	16,440,385			
Reality	30,364	30,364	30,404			
Services						
Research and analysis	2,974,112	2,974,112	2,567,534			
Telecommunications	55,492	55,492	173,157			
Consulting services	2,590,146	2,590,146	1,435,913			
Training	575,024	575,024	527,004			
Environmental assessment	844,107	844,107	588			
Sundries	372,100	372,100	320,700			
External revenues:						
Products						
Data extracts	5,242,533	5,242,533	4,569,876			
Publications	508,688	508,688	537,059			
Products	32,214,336	25,133,283	24,688,114			
Sponsorship and advertising	24,274	24,274	97,916			
Reality	342,690	342,690	303,672			
Services						
Research and analysis	527,275	527,275	613,356			
Hydrometric	4,475,010	4,475,010	3,517,020			
Telecommunications	1,772,425	1,772,425	2,031,332			
Consulting services	750,223	750,223	552,885			
Training	158,023	158,023	118,461			
Environmental assessment	215,914	215,914	70,934			
Sundries	7,009	7,009	...			
	68,548,200	62,917,914	60,571,636			

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Revenues	
	\$	\$	\$	Current year	Previous year
Management, administration and policy					
Revenues received from other government departments:					
Products	...	18,940	...	...	3,115,966
Realty	...	672,606	152,606	...	3,115,966
Services	...	...	...	...	...
Research and analysis	30,000	130,391	139,860	...	98,047
Telecommunications	...	...	518,000	...	389,811
Consulting services	...	12,950	...	835,096	19,337
Training	...	...	28,800	...	5,337
External revenues:				...	98,441
Products	...	8,200	19	769,196	326,835
Data extracts	...	2,604	...	1,677,228	937,808
Publications	...	1,840	...	...	...
Products	...	37,934	31,001	...	...
Realty	586,500	...	...	...	...
Services	...	1,115	...	...	...
Research and analysis	...	45,000	...	2,349	2,261
Telecommunications	...	10,000	...	...	...
Consulting services	...	...	1,100	23,932	25,396
Training	...	...	...	3,300,931	3,742,173
	616,500	941,580	871,386	220,009	184,219
Total Department—Budgetary	90,713,000	80,193,428	77,276,225	3,344,872	3,951,788
Canadian Environmental Assessment Agency					
Revenues received from other government departments:					
Training, information and publications	30,000	111,229	67,663	436,529	513,869
External revenues:				3,890,321	3,359,388
Training, information and publications	30,000	86,381	113,999	1,703,182	...
Environmental assessment services	3,441,000	...	28,134	6,030,032	3,873,257
Total Program—Budgetary	3,501,000	197,610	209,796	1,878,604	...
Total Ministry—Budgetary	94,214,000	80,391,038	77,486,021	11,455,857	7,827,306
Proceeds from the disposal of surplus Crown assets				366,946	223,260
Miscellaneous non-tax revenues				794,142	1,980,308
Total non-tax revenues				14,294,173	10,968,682
Total Department				14,294,173	14,084,648

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canadian Environmental Assessment Agency		
Tax revenues—		
Goods and services tax	...	9,004
Total tax revenues	...	9,004
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	18,478	18,589
Adjustments to prior year's payables	21,810	43,066
	40,288	61,655
Sales of goods and services—		
Services of a non-regulatory nature	5,236	...
Sales of goods and information products	8	...
	5,244	...
Proceeds from the disposal of surplus Crown assets	343	186
Miscellaneous non-tax revenues	93	25
Total non-tax revenues	45,968	61,866
Total Program	45,968	70,870
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,124,970
Total tax revenues	...	3,124,970
Non-tax revenues—		
Refunds of previous years' expenditures	1,717,516	999,463
Sales of goods and services	11,461,101	7,827,306
Proceeds from the disposal of surplus Crown assets	367,289	223,446
Miscellaneous non-tax revenues	794,235	1,980,333
Total non-tax revenues	14,340,141	11,030,548
Total Ministry	14,340,141	14,155,518

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial

Institutions

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Department

Economic, Social and Financial Policies Program

Objectives

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda; responsible administration of international financial obligations and subscriptions; economical financing of domestic coinage costs; responsible financing of special projects; effective and efficient corporate administration.

Business Line Descriptions

Policies and advice

Appropriate policies and sound advice with respect to economic, social and financial conditions and to the government's agenda;

- Economic and fiscal policy: the domestic and international economic and financial outlook, the government's overall fiscal framework, expenditure plan and resource allocation and the government's overall economic policy framework;
- International trade and finance: with specific reference to import tariffs and trade remedies, foreign direct investment and economic cooperation, defence policies and expenditures, international development assistance and international financial relations;
- The development and evaluation of federal taxation policies and legislation with respect to income, sales and excise taxes;
- Financial sector policy: government borrowing and debt management, legislation governing federally regulated financial institutions, and financial,

investment and borrowing issues relating to Crown corporations, departments and agencies, and government pension plans investment policies;

- Federal-provincial relations and social policy: federal-provincial fiscal and economic relations and Canadian social policies and programs; and
- Economic development and corporate finance: the economic, fiscal and financial implications of the government's micro-economic policies and programs, including loans, investments and guarantees of the Crown; proposals for assistance to major projects or corporate restructuring initiatives advanced by the private sector; and, the management and, as appropriate, the privatization of Crown corporations and other corporate holdings and the commercialization/privatization of government services.

International financial organizations

Responsible administration of international financial obligations and subscriptions.

Domestic coinage

Payment of the production and distribution costs for domestic circulating coinage.

Corporate administration

Appropriate departmental management; strategic communications advice; suitable public affairs support; sound legal advice; and effective and efficient financial, human resources, information technology, security and administrative systems and expertise.

Public Debt Program

Objectives

To statutory funding of interest and service costs of the public debt and the issuing costs of new borrowings, if required.

Business Line Descriptions

Interest and other costs

Manages the government's borrowing program.

Canada investment and savings

As a special operating agency within the department of Finance, develops and markets retail debt instruments such as Canada Savings Bonds and the Canada Premium Bonds directly to Canadians, through employers and in cooperation with the financial institutions.

Federal-Provincial Transfers Program

Objectives

Transfer payments pursuant to statutes with respect to Canada health and social transfer, equalization and other transfers, and pursuant to agreements with respect to territorial formula financing.

Business Line Descriptions

Transfer payments

- Canada health and social transfer: payments to provinces are made according to legislation, and include both cash and tax transfers;
- Fiscal equalization: payments to provinces are made according to precise formulas embodied in legislation and regulations;
- Territorial formula financing: payments to territorial governments are made according to formulas embodied in federal-territorial agreements;
- Other transfer payments: funds are provided to, or recovered from, provincial governments under various statutory authorities.

Auditor General

Objectives

To provide audit and other appropriate information for use by the House of Commons in its scrutiny of government programs, financial activities and environmental and sustainable development matters.

Business Line Descriptions

Legislative auditing

The activities of the Office of the Auditor General consist of the audit of the Accounts of Canada, certain Crown corporations and other entities, and the monitoring of environmental and sustainable development matters to meet legislative reporting requirements, pursuant to the *Auditor General Act*. The Auditor General provides audit opinions on the financial statements of the Government of Canada and on certain Crown corporations and other entities; and brings to the attention of the House of Commons anything that the Auditor General considers to be significant. The commissioner of the environment and sustainable development reports annually, on behalf of the Auditor General and to the attention of the House of Commons, anything considered significant in relation to environmental and other aspects of sustainable development.

Canada Deposit Insurance Corporation

Objectives

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objectives

In an economically and legally sound manner, to conduct investigations and inquiries; and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from customs and excise tax assessments and determinations.

Business Line Descriptions

Canadian International Trade Tribunal

The conduct of research and investigation, the receipt of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- inquiries under the *Special Import Measures Act (SIMA)* into whether or not the dumping and/or subsidizing found by the Canada Customs and Revenue Agency causes material injury to a domestic industry;
- investigations under the *Canadian International Trade Tribunal Act (CITTA)* of complaints, by Canadian producers of goods, of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Commissioner of the Canada Customs and Revenue Agency under the *Customs Act*, the *Excise Tax Act* and *SIMA*, including new appeals under the Customs Act as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- requests from domestic producers for tariff relief on imported textile inputs for production;

- complaints from potential suppliers concerning any aspect of the procurement process under the North American Free Trade Agreement (NAFTA), the Agreement on Internal Trade (AIT) and the World Trade Organization (WTO) Agreement on Government Procurement;

- references under the *CITTA Act* by the Governor in Council on any economic, trade or commercial matters, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter; and
- issues under other acts of Parliament or related regulations including public interest considerations, reviews and requests for importer rulings under *SIMA*.

Financial Consumer Agency of Canada

Objectives

The FCAC has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as "consumer provisions" that apply to them);
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions;
- foster an understanding of financial services and issues relating to financial services.

Business Line Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Objectives

The Financial Transactions and Reports Analysis Centre of Canada was established as an independent agency with a mandate to collect, analyse, assess and disclose information in order to assist in the detection, prevention and deterrence of money laundering. The Centre's mandate includes ensuring compliance with the record keeping and reporting requirements set out in the *Proceeds of Crime (Money Laundering) Act* and Regulations and enhancing awareness and understanding of matters related to money laundering. The Centre's mandate also requires it to ensure that personal information under its control is protected from unauthorized disclosure.

Business Line Descriptions

Detection and deterrence of laundering of proceeds of crime

- Establish a state of the art information technology facility to receive and analyse transaction reports;

- After analysis, and where appropriate, disclose designated information to law enforcement agencies to assist in the investigation or prosecution of money laundering offences;
- Communicate with reporting entities about their obligations, and monitor compliance with the Act;
- Develop guidelines to assist reporting entities to identify suspicious transactions;
- Liaise and meet national, foreign and international organisations to exchange information on emerging trends;
- Enter into agreements with institutions and agencies of foreign states that have powers and duties similar to those of the Centre to exchange information that would be relevant to the investigation or prosecution of money laundering offences;
- Plan and implement a communication strategy to enhance awareness and understanding of matters related to money laundering.

Office of the Superintendent of Financial Institutions

Objectives

OSFI is the primary regulator of federal financial institutions and pension plans. Our mission is to safeguard policyholders, depositors and pension plan members from undue loss. We advance and administer a regulatory framework that contributes to public confidence in a competitive financial system. We also provide actuarial services and advice to the Government of Canada. We are committed to providing a professional, high quality and cost-effective service.

Business Line Descriptions

Supervision of financial institutions and pension plans

OSFI supervises about 500 financial institutions and 1,100 pension plans. The pension plans are employer-sponsored plans that are subject to provisions of the *Pension Benefits Standards Act, 1985*. In addition, on a cost-recovery basis, OSFI carries out reviews of certain provincially chartered institutions through federal-provincial agreements or as an agent of the Canada Deposit Insurance Corporation.

Actuarial and other services to the Government of Canada

OSFI prepares actuarial reports pursuant to the *Public Pensions Reporting Act* and the Canada Pension Plan and various other statutory reports on government pension and insurance programs.

FINANCE 7.5

Ministry Summary—Continued

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year	
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	\$		
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
68,571,831	...	...	...	68,571,831	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>						452
...	...	...	2,160,116	2,160,116	(S)	Payment of liabilities previously transferred to revenues						1,425,902
...	...	...	16,765,754	16,765,754	(S)	Refunds of amounts credited to revenues in previous years						...
25,000	...	...	4,051	29,051	(S)	Spending of proceeds from the disposal of surplus Crown assets						16,244,117
180,081,304	751,291,122	1,282,427,250	7,979,058	2,221,778,734		Total budgetary						...
2,000,000	...	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000 (Gross)						...
...	...	...	7,000,000	7,000,000	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)						2,000,000
...	...	...	...	...		International Development Association						...
...	...	...	...	...	L10	Issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$202,334,000 to the International Development Association in accordance with the <i>Breiton Woods and Related Agreements Act</i> (Gross)						...
...	1	...	202,333,332	202,333,333	(S)	European Bank for Reconstruction and Development (EBRD)						202,333,333
...	...	...	...	...		European Bank for Reconstruction and Development (EBRD)						...
...	...	...	...	...	(S)	(L) Issuance of demand notes in the amount not exceeding US \$5,829,760 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$8,540,597 on February 15, 2000, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)						202,333,333
...	8,541,000	...	(975,916)	7,565,084	(S)	(L) Issuance of demand notes in the amount not exceeding US \$1,457,440 notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$2,135,149 on February 15, 2000, pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> to the European Bank for Reconstruction and Development for supplementary subscriptions of shares (Gross)						7,114,735

	tions of shares and capital subscriptions (Gross)	11,347,625	...	...	...	10,672,102
	International Monetary Fund—Poverty Reduction and Growth Facility					
(S)	(L) Issuance of loan to International Monetary Fund's Poverty Reduction and Growth Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(1). Limit is 700,000,000 SDR (Gross) Unused authority of 181,833,500 SDR at beginning of year (converted to Cdn \$ at that time) Exchange valuation adjustment to the unused authority at year end	...	172,000,000 (172,000,000)	...	361,332,258	...
	Total	68,001,889	...	292,887,630	113,533,260	
	Petro-Canada Limited					
(S)	(L) Advances for loans to, or purchase of preferred shares in, Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 22. Limit \$1,000,000,000 (Gross)	27,228,147	...	27,228,147	...	
(S)	(L) Subscriptions for common shares of Petro-Canada Limited pursuant to the <i>Petro-Canada Limited Act</i> , section 5. Limit \$4,900,000,000 (Gross)	1,573,645,679	...	1,573,645,679	...	
	Appropriations not required for the current year	...	...	...	13,211,149	
	Total non-budgetary	296,247,931	...	1,895,761,456	346,864,579	
	Total Program—Budgetary Non-budgetary	1,960,311,747	96,285,059	165,181,928	853,715,027	
		296,247,931	...	1,895,761,456	346,864,579	
	Public Debt Program					
(S)	Interest and other costs (<i>Financial Administration Act</i>)	41,327,510,690	...	...	46,448,287,349	
	Total Program—Budgetary	41,327,510,690	...	...	46,448,287,349	
	Federal-Provincial Transfers Program					
15	Transfer payments to the territorial governments	1,579,000,000	...	...	1,492,100,647	
15a	Transfer payments to the territorial governments Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	25,000,000	...	...	30,074,843	
		(3,100,647)	(3,100,647)	...	10,951,205,000	
	Total—Vote 15	1,600,899,353	(3,100,647)	...	13,500,000,000	
(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	30,755,443	...	...	(548,615,154)	
(S)	Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	755,443	...	...	...
(S)	Canada health and social transfer (Part V— <i>Federal-Provincial Fiscal Arrangements Act</i>)	11,108,018,000	(121,982,000)	...	...
(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	17,300,000,000	...	...	...
		(32,000,000)	(22,773,432)	...	...
		(530,000,000)	(32,000,000)	...	...

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	(2,400,000,000)	(163,000,000)	(99,077,000)	(2,662,077,000)	(S)	Alternative payments for standing programs (Part VI—Federal-Provincial Fiscal Arrangements Act)	(2,662,077,000)	...	(2,459,495,000)
...	...	...	...	...		Appropriations not required for the current year	...	...	4,000,000,000
...	26,458,000,000	581,000,000	(246,177,636)	26,792,822,364		Total Program—Budgetary	26,509,160,905	283,661,459	26,965,270,336
180,081,304	68,909,291,122	(636,572,750)	1,889,312,112	70,342,111,788		Total Department—Budgetary	69,796,983,342	379,946,518	74,267,272,712
1,964,206,084	24,201,001	172,000,000	31,602,302	2,192,009,387		Non-budgetary	296,247,931	...	1,895,761,456
...	48,836,000	...	...	48,836,000		Auditor General			
...	...	7,733,100	...	7,733,100	20	Program expenditures			
...	...	...	2,622,000	2,622,000	20a	Program expenditures			
...	...	...	...	...		Transfer from TB Vote 15 ⁽¹⁾			
...	48,836,000	7,733,100	2,622,000	59,191,100		Total—Vote 20	55,465,189	3,725,911	51,284,254
...	6,714,000	...	283,000	6,997,000	(S)	Contributions to employee benefit plans	6,997,000	...	7,288,000
...	...	...	9,387	9,387	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	4,170
...	55,550,000	7,733,100	2,914,387	66,197,487		Total Program—Budgetary	62,462,189	3,725,911	58,576,424
6,000,000,000	...	...	...	6,000,000,000	(S)	Canada Deposit Insurance Corporation			
...	...	...	...	6,000,000,000		(L) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1. Limit \$6,000,000,000 (Net)	...	...	6,000,000,000
6,000,000,000	...	...	...	6,000,000,000		Total Program—Non-budgetary	...	...	6,000,000,000
...	7,554,000	...	...	7,554,000	25	Canadian International Trade Tribunal			
...	...	371,900	...	371,900	25a	Program expenditures			
...	...	...	454,000	454,000		Transfer from TB Vote 15 ⁽¹⁾			
...	7,554,000	371,900	454,000	8,379,900		Total—Vote 25	8,067,245	312,655	7,458,839
...	1,192,000	...	50,000	1,242,000	(S)	Contributions to employee benefit plans	1,242,000	...	1,312,000
...	...	...	...	...		Appropriations not required for the current year	...	...	406
...	8,746,000	371,900	504,000	9,621,900		Total Program—Budgetary	9,309,245	312,655	8,771,245

Financial Consumer Agency of Canada

(S) Payments under section 13 of the *Financial Consumer Agency of Canada Act*

...	...	...	3,909,616	3,909,616	...	...	3,909,616	...	...
...	...	...	3,909,616	3,909,616	...	...	3,909,616	...	...
Financial Transactions and Reports Analysis Centre of Canada									
...	21,232,000	...	...	21,232,000	30	...	...	...	...
...	...	3,331,524	...	3,331,524	30a	...	...	...	...
...	...	9,892,000	...	9,892,000	30b	...	...	...	...
...	21,232,000	13,223,524	...	34,455,524		...	34,440,393	15,131	16,664,175
...	1,268,085	...	...	1,321,085	(S)	...	1,321,085	...	...
...	22,500,085	13,223,524	53,000	35,776,609		...	35,761,478	15,131	16,664,175
Office of the Superintendent of Financial Institutions									
...	1,660,000	...	...	1,660,000	35	...	...	...	...
...	...	341,500	...	341,500	35b	...	916,500	1,100,000	2,193,106
...	...	...	15,000	15,000		...	...	...	...
...	1,660,000	341,500	15,000	2,016,500		...	...	...	...
...	...	...	...	...	(S)	...	...	...	...
77,413,738	...	...	...	77,413,738		...	1,704,324	...	(11,734,240)
222	...	...	9,248	9,470		...	...	222	9,248
77,413,960	1,660,000	341,500	24,248	79,439,708		...	2,620,824	1,100,222	75,718,662
257,495,264	68,997,747,207	(614,902,726)	1,896,717,363	70,537,057,108		...	69,911,046,694	385,100,437	240,909,977
7,964,206,084	24,201,001	172,000,000	31,602,302	8,192,009,387		...	296,247,931	...	74,341,743,422
						...	7,895,761,456	...	346,864,579

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(b) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic, Social and Financial Policies Program	64,811,046	58,833,915	...	677,678	1,250,000,000	1,250,000,000	...	...	964,584	964,584	...	...	...	...	1,313,846,462	1,308,547,009	...	...
Policies and advice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
International financial organizations—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	22,800,000	17,889,590	...	...	699,468,188	518,927,504	...	...	...	...	...	...	...	...	722,268,188	536,817,094	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	582,135,562	289,247,931	...	...
Domestic coinage	61,704,169	61,704,169	...	...	...	...	...	...	...	...	...	...	...	...	61,704,169	61,704,169	...	...
Corporate administration	65,091,196	58,649,347	...	4,297,240	...	...	...	...	9,725,954	9,725,954	...	...	...	...	55,365,242	53,220,633	...	...
Special projects—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	68,594,673	22,842	...	...	...	...	...	...	...	...	...	...	...	...	68,594,673	22,842	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,609,873,825	7,000,000	...	...
Sub-total—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	283,001,084	197,099,863	...	4,974,918	1,949,468,188	1,768,927,504	...	...	10,690,538	10,690,538	...	...	...	...	2,221,778,734	1,960,311,747	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,192,009,387	296,247,931	...	...
Revenues netted against expenditures	(10,690,538)	(10,690,538)	...	...	...	...	...	...	(10,690,538)	(10,690,538)	...	...	...	...	...	...	...	...
Total Program—	272,310,546	186,409,325	...	4,974,918	1,949,468,188	1,768,927,504	...	...	...	...	...	...	...	...	2,221,778,734	1,960,311,747	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,192,009,387	296,247,931	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Debt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Program	41,188,783,998	41,188,783,998	...	...	...	...	...	...	...	...	...	...	...	...	41,188,783,998	41,188,783,998	...	...
Interest and other costs	138,726,692	138,726,692	...	...	...	...	...	...	...	...	...	...	...	...	138,726,692	138,726,692	...	...
Canada investment and savings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	41,327,510,690	41,327,510,690	...	...	...	...	...	...	...	...	...	...	...	...	41,327,510,690	41,327,510,690	...	...
Federal-Provincial Transfers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Program	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfer payments	...	...	...	...	26,792,822,364	26,509,160,905	...	...	...	...	...	...	...	...	26,792,822,364	26,509,160,905	...	...
Total Program—Budgetary	...	...	...	...	26,792,822,364	26,509,160,905	...	...	...	...	...	...	...	...	26,792,822,364	26,509,160,905	...	...
Total Department—	41,599,821,236	41,513,920,015	...	4,974,918	28,742,290,552	28,278,088,409	...	...	...	...	...	...	...	...	70,342,111,788	69,796,983,342	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,192,009,387	296,247,931	...	...
Auditor General	65,817,487	62,084,846	...	...	380,000	377,343	...	...	...	...	...	...	...	...	66,197,487	62,462,189	...	...
Legislative auditing	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	65,817,487	62,084,846	...	...	380,000	377,343	...	...	...	...	...	...	...	...	66,197,487	62,462,189	...	...

Canada Deposit Insurance Corporation—Non-budgetary	...	...	...	...	...	...	...	6,000,000,000	...	6,000,000,000	...
Canadian International Trade Tribunal—Budgetary	9,621,900	9,309,245	...	...	...	...	...	...	...	9,621,900	9,309,245
Financial Consumer Agency of Canada—Budgetary	3,909,616	3,132,060	...	777,556	...	...	...	...	...	3,909,616	3,909,616
Financial Transactions and Reports Analysis Centre of Canada											
Detection and deterrence of laundering of proceeds of crime	35,776,609	35,761,478	...	...	...	...	...	...	...	35,776,609	35,761,478
Total Program—Budgetary	35,776,609	35,761,478	...	...	...	...	...	...	...	35,776,609	35,761,478
Office of the Superintendent of Financial Institutions											
Supervision of financial institutions and pension plans	133,527,718	62,335,467	710,784	1,672,554	...	...	55,252,000	60,620,613	...	78,986,502	3,387,408
Actuarial and other services to the Government of Canada	1,722,206	2,037,916	...	...	...	1,269,000	2,804,500	...	...	453,206	(766,584)
Sub-total	135,249,924	64,373,383	710,784	1,672,554	...	...	56,521,000	63,425,113	...	79,439,708	2,620,824
Revenues netted against expenditures	(56,521,000)	(63,425,113)	...	...	...	(56,521,000)	(63,425,113)	...	...	...	...
Total Program—Budgetary	78,728,924	948,270	710,784	1,672,554	...	...	...	...	...	79,439,708	2,620,824
Total Ministry—Budgetary	41,793,675,772	41,625,155,914	710,784	7,425,028	28,742,670,552	28,278,465,752	...	...	...	70,537,057,108	69,911,046,694
Non-budgetary	...	...	...	...	...	...	...	8,192,009,387	296,247,931	8,192,009,387	296,247,931

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
Department							
Economic, Social and Financial Policies Program							
Grants							
Policies and advice							
(S) Grant to the Canada Foundation for Innovation							
<i>(Budget Implementation Act, 1997)</i>							
...	...	1,250,000,000	...	1,250,000,000	...	...	...
International financial organizations							
To meet commitments made by Canada under multilateral debt reduction agreements							
...	161,000,000	...	...	161,000,000	101,277,136	59,722,864	4,752,655
...	...	...	...	...	...	...	15,000,000
...	161,000,000	...	...	161,000,000	101,277,136	59,722,864	19,752,655
...	161,000,000	1,250,000,000	...	1,411,000,000	1,351,277,136	59,722,864	19,752,655
Total—Grants							
Contributions							
International financial organizations							
To meet commitments made by Canada under multilateral debt service reduction agreements							
...	165,000,000	...	...	165,000,000	140,788,226	24,211,774	174,619,177
Other transfer payments							
International financial organizations							
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>							
...	262,022,000	...	...	262,022,000	262,022,000	...	365,726,000
111,484,473	40,500,000	(24,400,000)	(16,138,285)	111,446,188	14,840,142	...	79,469,936
111,484,473	302,522,000	(24,400,000)	(16,138,285)	373,468,188	276,862,142	...	445,195,936
Total—Other transfer payments							
Program Summary by Business Line							
Policies and advice							
...	...	1,250,000,000	...	1,250,000,000	1,250,000,000	...	...
111,484,473	628,522,000	(24,400,000)	(16,138,285)	699,468,188	518,927,504	83,934,638	639,567,768
111,484,473	628,522,000	1,225,600,000	(16,138,285)	1,949,468,188	1,768,927,504	83,934,638	639,567,768
Total Program							
Federal-Provincial Transfers Program							
Other transfer payments							
Transfer payments							
...	1,579,000,000	25,000,000	...	1,604,000,000	...	...	...
...	...	...	(3,100,647)	(3,100,647)	...	...	...
...	1,579,000,000	25,000,000	(3,100,647)	1,600,899,353	1,317,237,894	283,661,459	1,492,100,647
Transfer payments to the territorial governments							
Adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>							
...

...	30,000,000	...	...	755,443	30,755,443	30,755,443	...	...	30,074,843
...	10,479,000,000	751,000,000	...	(121,982,000)	11,108,018,000	11,108,018,000	...	...	10,951,205,000
...	17,300,000,000	...	...	...	17,300,000,000	17,300,000,000	...	...	13,500,000,000
...	(530,000,000)	(32,000,000)	...	(22,773,432)	(584,773,432)	(584,773,432)	...	...	(548,615,154)
...	(2,400,000,000)	(163,000,000)	...	(99,077,000)	(2,662,077,000)	(2,662,077,000)	...	...	(2,459,495,000)
...	...	...	...	...	...	...	...	...	4,000,000,000
...	26,458,000,000	581,000,000	...	(246,177,636)	26,792,822,364	26,509,160,905	283,661,459	...	26,965,270,336
111,484,473	27,086,522,000	1,806,600,000	...	(262,315,921)	28,742,290,552	28,278,088,409	367,596,097	96,606,046	27,604,838,104
Auditor General									
Contributions									
...	380,000	...	...	...	380,000	377,343	2,657	...	377,510
...	380,000	...	...	...	380,000	377,343	2,657	...	377,510
111,484,473	27,086,502,000	1,806,600,000	...	(262,315,921)	28,742,670,552	28,278,465,752	367,598,754	96,606,046	27,605,215,614

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Economic, Social and Financial Policies Program			
Budgetary (spendable revenues)			
Policies and advice	964,584	964,584	328,578
Corporate administration	9,725,954	9,725,954	8,015,682
Total Department—Budgetary	10,690,538	10,690,538	8,344,260
Office of the Superintendent of Financial Institutions			
Budgetary (spendable revenues)			
Supervision of financial institutions and pension plans			
Assessments on:			
Supervision of financial institutions	47,269,000	53,577,359	54,768,903
Supervision of pension plans	4,054,000	3,433,563	3,765,180
	51,323,000	57,010,922	58,534,083
Service charges	3,840,000	2,994,919	3,208,813
Services provided to Canada Deposit Insurance Corporation	89,000	118,876	167,747
Other revenue	...	495,896	761,192
	55,252,000	60,620,613	62,671,835
Actuarial and other services to the Government of Canada			
Services provided to Canada Pension Plan	969,000	1,309,328	992,375
Services provided to Canada Student Loan Program	300,000	479,575	149,759
Other revenue	...	1,015,597	...
	1,269,000	2,804,500	1,142,134
Total Program—Budgetary	56,521,000	63,425,113	63,813,969
Total Ministry—Budgetary	67,211,538	74,115,651	72,158,229

Revenues

Department	Current year	Previous year
	\$	\$
Economic, Social and Financial Policies Program		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Cash and accounts receivable—Cash—		
Chartered banks	16,098,300	26,843,259
Short term deposits	271,722,535	559,206,968
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profit	2,358,259,308	2,879,414,376
International Monetary Fund—Subscriptions—Transfer of profit	100,777,695	162,093,640
Loans, investments and advances—		
Bank of Canada—Transfer of profit	1,928,592,756	2,027,241,497
Canada Development Investment Corporation—		
Dividend	...	5,000,000
Petro-Canada Limited—Dividend	19,756,042	19,756,042
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	713,332	863,208
Jamaica	82,690	1,455,432
United Kingdom—United Kingdom Financial Agreement Act, 1946	...	557,405
Deferred interest	4,029,893	5,255,389
International Monetary Fund—Poverty Reduction and Growth Facility	38,029,456	39,604,493
Ottawa Civil Service Recreational Association	2,456	2,973
Financial Consumer Agency of Canada	61,449	...
Thailand Financial Assistance Loan	26,274,003	42,329,878
Other accounts—		
Canadian Heritage—		
Canadian Heritage Revolving Funds	202,405	338,467
Natural Resources—		
Natural Resources Revolving Funds	284,764	26,630
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	...	282,824
Government Telecommunications and Informatics Services Revolving Fund	...	137,300
Optional Services Revolving Fund	2,063,938	(677,978)
Solicitor General—Correctional Service—		
CORCAN Revolving Fund	1,990,591	...
	4,769,000,557	5,769,790,747

	Current year	Previous year
	\$	\$
Auditor General		
Tax revenues—		
Goods and services tax	...	8,645
Total tax revenues	...	8,645
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	51,198	17,493
Adjustments to prior year's payables	37,893	52,397
Total non-tax revenues	89,091	69,890
Sales of goods and services—		
Other fees and charges—		
Auditing services rendered to organizations	732,126	727,520
Sundries	68,747	...
Total sales of goods and services	800,873	727,520
Proceeds from the disposal of surplus Crown assets	9,387	4,170
Miscellaneous non-tax revenues	28	8
Total non-tax revenues	899,379	801,588
Total Program	899,379	810,233
Canadian International Trade Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	8,470	...
Adjustments to prior year's payables	94,898	...
Total non-tax revenues	103,368	...
Proceeds from the disposal of surplus Crown assets	...	406
Miscellaneous non-tax revenues	901	87
Total Program	104,269	493

	Current year	Previous year
	\$	\$
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	110,651	58,179
Adjustments to prior year's payables	135,603	3,007,541
Total non-tax revenues	246,254	3,065,720
Sales of goods and services—		
Sales of goods and information products—		
Sale of other publications	11,157	47,812
Other fees and charges—		
Fees—Access to information	9,164	2,794
Total sales of goods and services	20,321	50,606
Proceeds from the disposal of surplus Crown assets	4,051	29,178
Miscellaneous non-tax revenues—		
Domestic coinage	150,835,825	182,219,196
Net gain on exchange	9,538,922	191,579,676
Sale of real property to Canada Lands Company Limited	7,788,586	24,862,600
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—		
Cheques	1,954	838,290
Unclaimed cheques	30,348,010	22,352,566
Unclaimed balances received from Bank of Canada in respect of chartered banks	1,383,813	4,444,199
Mortgage interest premium	3,304,343	1,811,403
Sundries	13,447,325	15,529,292
Total Program	4,985,919,961	6,216,573,473
Public Debt Program		
Non-tax revenues—		
Miscellaneous non-tax revenues—		
Transfer from matured debt outstanding	3,452,772	6,222,047
Total Program	3,452,772	6,222,047
Total Department	4,989,372,733	6,222,795,520

Revenues—Concluded

	Current year	Previous year
	\$	\$
Financial Consumer Agency of Canada		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature—		
User charges made under departmental enabling statutes	3,297,772	...
Total Program	3,297,772	...
Office of the Superintendent of Financial Institutions		
Non-tax revenues—		
Sales of goods and services—		
Services of a regulatory nature	1,851,922	...
Proceeds from the disposal of surplus Crown assets	9,248	222
Total Program	1,861,170	222
Ministry Summary		
Tax revenues—		
Goods and services tax	...	8,645
Total tax revenues	...	8,645
Non-tax revenues—		
Return on investments	4,769,000,557	5,769,790,747
Refunds of previous years' expenditures	438,713	3,135,610
Sales of goods and services	5,970,888	778,126
Proceeds from the disposal of surplus Crown assets	22,686	33,976
Miscellaneous non-tax revenues	220,102,479	449,859,364
Total non-tax revenues	4,995,535,323	6,223,597,823
Total Ministry	4,995,535,323	6,223,606,468

(1) Interest unless otherwise indicated.

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

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Department

Objectives

The objective of the program is to undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters; to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; to provide safe, effective, and environmentally sound marine services responsive to the needs of Canadians in a global economy; and to coordinate the policies and programs of the Government of Canada respecting oceans.

Business Line Descriptions

Marine navigation services

Marine navigation services provides, operates and maintains a system of aids to navigation, provides waterways development and maintenance, and ensures protection of the public right to navigation and protection of the environment.

Marine communications and traffic services

Marine communications and traffic services provides distress and safety communications and coordination, vessel screening to prevent entry of unsafe vessels into Canadian waters, regulation of vessel traffic movements, and management of an integrated system of marine information and public correspondence services. In addition to ensuring safe marine navigation, Marine communications and traffic services (MCTS) supports economic activities by optimizing traffic movements and port efficiency, and by facilitating industry ship/shore communications. All of the functions are derived from a regulatory framework based primarily on the *Canada Shipping Act* and the *Safety of Life at Sea Convention*.

Icebreaking operations

Icebreaking operations are those activities such as icebreaking escort, channel maintenance, flood control, harbour breakouts, and ice routing and information services for marine traffic navigating through or around ice-covered waters, and for the general public. It also coordinates the movement of cargo for the annual resupply of Northern settlements and military sites using contracted commercial carriers.

Rescue, safety and environmental response

Rescue, safety and environmental response (RSER) is composed of the following major program areas: marine Search and rescue (SAR); environmental, response and departmental national emergency preparedness; and the promotion of boating safety to the marine public through prevention and regulation.

Fisheries and oceans science

Marine ecosystems are monitored and assessed through research vessel surveys, monitoring of fisheries and cooperative programs with fishers. Measurements of ocean parameters such as temperature, salinity, water levels and wave heights come from many sources within and outside the Department. Scientists work in multidisciplinary teams with collaboration of fishers and university based scientists to assess fish stocks in a broader ecosystem and environmental context. Climate-related studies focus on the effects of climatic changes in the ocean on fish species such as cod and salmon and the role of the oceans in the world climate system.

Aquaculture science is focused on making new fish species viable for culture in Canada and improving the efficiency of culture of existing species. The introduction and spread of fish diseases to wild and cultured stocks is combated through fish health protection regulations requiring certification of fish production facilities before fish may be transported from such facilities into Canada or across provincial boundaries.

Habitat management and environmental science

This business line develops and implements policies, plans and programs and administers statutes related to the protection and conservation of aquatic habitats and the environment. It also involves investigating and monitoring chemical and physical conditions which affect the quality of aquatic environments as well as the collection, analysis and interpretation of information to support the sustained economic utilization of Canada's renewable aquatic resources and to assess, approve and monitor activities which affect the quality and quantity of fish habitat.

Hydrography

Hydrographic surveys measure the parameters necessary to describe the precise nature and configuration of the seabed and the floors of inland navigable waters, their geographic relationship to the landmass and the characteristics and dynamics of these waters. Parameters measured include: water depth, bottom type, near surface currents, tides, and water levels. Data collected are published as navigational charts and other publications such as tide and current tables, sailing directions, small craft guides, and water level bulletins. Hydrographic information is also used for the determination of the seaward limits of national jurisdiction and the delimitation of maritime boundaries.

Fisheries management

Fisheries management is responsible for fisheries management functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones. This includes the inland river systems and lakes in all provinces, except where authority for the management of inland fisheries has been delegated to the province or territory. This includes management in Canadian portions of transboundary rivers, shared management of interception fisheries in international waters and management of the Aboriginal, recreational and commercial fishing effort in Canadian coastal

waters. Fisheries management is also responsible for negotiating international arrangements to advance Canada's fisheries conservation interests in cooperation with other government departments, and the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries.

The objectives of Fisheries management are complemented through the delivery of capacity-reduction programs such as the Canadian fisheries adjustment and restructuring (CFAR) plan, the Atlantic Groundfish Strategy (TAGS) and the Northern cod adjustment and recovery program (NCARP). These special programs address specific needs for a specified period of time.

Harbours

The operation and maintenance of a national system of fishing and recreational harbours involves the construction and upkeep of wave protection structures and boat mooring and launching facilities as well as the dredging of harbour channels and basins to an adequate water depth. Additional activities include the provision

and maintenance of service areas and equipment for fish and gear handling and various onshore services. Program management, including engineering and technical services, is provided regionally under national policy direction, with ongoing harbour management and administration, where applicable, provided locally.

Fleet management

Fleet management consists of the acquisition, maintenance, and scheduling of the Department's vessel and air fleets in support of the following program areas: Marine navigation services; Marine communications and traffic services; Icebreaking operations; Rescue, safety and environmental response; Fisheries management; Fisheries and oceans science; and Hydrography. The funding to crew and to operate the fleet is provided by the above program areas. Fleet management also arranges for any augmentation of fleet capabilities by arranging for other government departments and the private sector to provide additional sea and air support to the programs.

Policy and internal services

The responsibilities of Policy and internal services include: executive direction of the program; corporate and regional management; provision of administrative services; coordination of departmental policies, programs; and development and promulgation of the Department's national regulations.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	968,452,000	...	...	968,452,000	1	Operating expenditures	...	...	...
...	...	86,901,249	...	86,901,249	1a	Operating expenditures	...	...	...
...	...	...	...	...	1b	Transfer of \$4,552,760 from Fisheries and Oceans Vote 5; and \$3,696,600 from Fisheries and Oceans Vote 10	...	...	...
...	...	1	...	4,552,760		Transfer from: Vote 5	...	...	...
...	...	...	...	3,696,600		Vote 10	...	...	...
...	...	...	...	2,212,017		TB Vote 10 (1)	...	...	...
...	...	...	...	36,192,000		TB Vote 15 (1)	...	...	...
...	968,452,000	86,901,250	46,653,377	1,102,006,627		Total—Vote 1	1,087,021,237	14,985,390	996,114,416	
...	158,092,000	...	...	158,092,000	5	Capital expenditures	...	...	...
...	...	7,946,677	...	7,946,677	5a	Capital expenditures	...	...	...
...	...	...	(4,552,760)	(4,552,760)		Transfer to Vote 1	...	...	...
...	158,092,000	7,946,677	(4,552,760)	161,485,917		Total—Vote 5	139,284,948	22,200,969	178,051,880	
...	80,620,100	...	...	80,620,100	10	Grants and contributions	...	...	...
...	...	128,560,140	...	128,560,140	10a	Grants and contributions	...	...	...
...	...	...	(3,696,600)	(3,696,600)		Transfer to Vote 1	...	...	...
...	80,620,100	128,560,140	(3,696,600)	205,483,640		Total—Vote 10	173,248,570	32,235,070	240,099,544	
...	52,122	...	16,244	68,366	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	68,366	...	51,597	
...	200,000	...	(200,000)	...	(S)	Liabilities under the <i>Fisheries Improvement Loans Act</i>	...	...	...
...	102,836,000	...	4,405,351	107,241,351	(S)	Contributions to employee benefit plans	107,241,351	...	108,459,000	
...	...	...	5,910	5,910	(S)	Collection agency fees	5,910	...	9,130
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	81,025	...	142,478
1,300,000	...	...	4,256,030	5,556,030	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,040,655	...	4,945,439
1,300,000	1,310,252,222	223,408,067	46,968,577	1,581,928,866		Total Department—Budgetary	1,511,992,062	69,421,429	1,527,873,484	

Freshwater Fish Marketing Corporation
L30b Loans to the Corporation and guarantees for loans pursuant to the *Freshwater Fish Marketing Act*. Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$30,000,000 (Net)

30,000,000	30,000,000	30,000,000	...
30,000,000	30,000,000	30,000,000	...
1,300,000	1,310,252,222	223,408,067	46,968,577	1,581,928,866	1,511,992,062	69,421,429	515,375	1,527,873,484
30,000,000	...	...	...	30,000,000	...	...	30,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Marine navigation services	137,629,739	109,902,164		1,033,000	242,495		360,000	360,000		32,477,000	29,595,759		...	...		106,545,739	80,908,900	
Marine communications and traffic services	62,467,698	60,254,403		7,533,000	7,955,289		...	...		100,000	369,734		...	...		69,902,698	67,839,958	
Icebreaking operations	63,121,662	49,698,181		...	...		...	...		9,424,000	4,896,558		...	...		53,697,662	44,801,623	
Rescue, safety and environmental response	125,978,020	112,567,861		...	...		4,692,000	4,690,753		120,000	466,998		...	...		130,550,020	116,791,616	
Fisheries and oceans science	153,937,712	154,616,542		...	2,294,488		2,965,421	2,879,452		...	...		...	...		156,903,133	159,790,482	
Habitat management and environmental science	103,619,180	96,133,291		...	204,095		5,777,400	5,172,851		...	...		...	...		109,396,580	101,510,237	
Hydrography	38,775,091	40,691,099		...	850,093		236,100	236,003		...	...		...	...		39,011,191	41,777,195	
Fisheries management	236,579,117	217,002,969		300,000	1,255,693		180,386,932	151,231,568		...	...		...	...		417,266,049	369,490,230	
Harbours	53,579,014	47,061,669		22,731,477	31,631,007		6,559,800	5,312,436		...	...		...	...		82,870,291	84,005,112	
Fleet management	83,435,237	100,946,322		65,693,564	28,685,086		...	...		...	155,965		...	...		149,128,801	129,475,443	
Policy and internal services	201,657,839	249,497,830		64,192,876	66,166,702		4,505,987	3,365,507		3,700,000	3,428,773		...	...		266,656,702	315,601,266	
Sub-total	1,260,780,309	1,238,372,331		161,485,917	139,284,948		205,483,640	173,248,570		45,821,000	38,913,787		...	...		1,581,928,866	1,511,992,062	
Revenues netted against expenditures	(45,821,000)	(38,913,787)		...	...		...	...		(45,821,000)	(38,913,787)		...	...		...	...
Total Department—Budgetary	1,214,959,309	1,199,458,544		161,485,917	139,284,948		205,483,640	173,248,570		...	...		...	...		1,581,928,866	1,511,992,062	
Freshwater Fish Marketing Corporation—	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		...	...		30,000,000	...	
Total Ministry—Budgetary	1,214,959,309	1,199,458,544		161,485,917	139,284,948		205,483,640	173,248,570		...	...		...	...		1,581,928,866	1,511,992,062	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		30,000,000	...	

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Grants								
Fisheries and oceans science								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	15,500	400,000	...	415,500	396,400	19,100	...	15,500
...	...	...	...	...	...	...	...	445,000
Items not required for the current year								
...	15,500	400,000	...	415,500	396,400	19,100	...	460,500
Habitat management and environmental science								
...	...	...	...	...	...	...	...	30,000,000
Items not required for the current year								
Hydrography								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	46,000	...	19,100	65,100	65,003	97	...	61,881
Fisheries management								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	...	...	20,000	20,000	10,000	10,000	...	505,000
Harbours								
Class grant program for the disposal of small craft harbours								
...	...	5,110,000	...	5,110,000	3,919,500	1,190,500	...	...
Policy and internal services								
Grants to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	152,500	...	(39,100)	113,400	...	113,400	...	500,000
...	214,000	5,510,000	...	5,724,000	4,390,903	1,333,097	...	31,527,381
Total—Grants								
Contributions								
Marine navigation services								
Contribution to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues								
...	...	...	360,000	360,000	360,000	...	...	50,000

Transfer Payments—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$
\$	\$	\$	\$	\$		\$	\$	\$
...	4,500,000	...	...	4,500,000	Rescue, safety and environmental response	4,498,753	1,247	...
...	192,000	...	...	192,000	Contribution agreements with the Canadian Coast Guard Auxiliary for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	192,000	...	...
...	4,692,000	...	...	4,692,000	Contribution to the Canadian Red Cross Society in respect of its Boating safety program	4,690,753	1,247	...
...	...	...	...	...	Fisheries and oceans science	...	...	4,240,503
...	4,805,100	...	(3,178,679)	1,626,421	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	1,623,245	3,176	...
...	925,400	...	(1,900)	923,500	Contributions to the Youth Employment Initiatives	859,807	63,693	...
...	5,730,500	...	(3,180,579)	2,549,921	Habitat management and environmental science	2,483,052	66,869	...
...	50,000	...	790,000	840,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	836,240	3,760	...
...	4,800,000	...	62,400	4,862,400	Contributions to support the Pacific salmon resource rebuilding program	4,263,061	599,339	...
...	...	...	75,000	75,000	Contributions under the Youth Employment Initiatives	73,550	1,450	...
...	4,850,000	...	927,400	5,777,400	Hydrography	5,172,851	604,549	...
...	...	...	171,000	171,000	Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues	171,000	...	1,000
...	2,900,000	...	...	2,900,000	Fisheries management	...	...	...
...	962,000	...	...	962,000	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	2,384,740	515,260	3,891,743
...	2,245,000	...	...	2,245,000	Contribution to the Pacific Salmon Foundation	428,462	533,538	384,931
...	...	...	...	...	Contributions to older groundfish fishermen who meet model terms and conditions for the early retirement program of the Atlantic Groundfish Strategy	1,842,491	402,509	2,042,112

Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements

(S) Liabilities under the *Fisheries Improvement Loans Act*

Contributions under Fisheries access program
Contributions under the Inuvialuit Final Agreement for the protection of wildlife harvesting, land ownership, resource management and economic and social development

Atlantic groundfish licence retirement program under the Canadian Fisheries Adjustment and Restructuring Plan
Contribution under the Canadian Fisheries Adjustment and Restructuring Plan:

Contributions to Pacific salmon selective fishing program
Contributions to support Aboriginal selective fishing program

Pacific Coast Shrimper's Cooperative Association

Contributions under the Pacific salmon commercial licence retirement program of the Canadian Fisheries Adjustment and Restructuring Plan

Pacific fisheries development program
Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

Harbours

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues

Policy and internal services

Contributions to support organizations associated with research, development, management, and promotion of fisheries and oceans-related issues
Contributions to support the Great Lakes water level emergency response program
Contributions to support the Pacific selective fishing program
Items not required for the current year

Total—Contributions

...	189,500	...	(189,500)	...	...	...	...	...	...
...	35,425,500	...	581,730	36,007,230	...	35,939,090	68,140	...	84,996,960
...	200,000	...	(200,000)	...	...	...	...	...	...
...	14,000,000	85,500,082	12,925,000	112,425,082	...	86,756,110	25,668,972	...	74,090,155
...	432,000	...	(19,300)	412,700	...	403,325	9,375	...	431,900
...	...	37,265,400	(13,476,700)	23,788,700	...	22,302,698	1,486,002	...	25,458,526
...	...	284,658	514,162	798,820	...	540,507	258,313	...	1,030,318
...	...	...	31,725	31,725	...	31,725	...	...	499,996
...	...	...	128,400	128,400	...	128,400	...	...	...
...	...	...	189,275	189,275	...	...	189,275	...	...
...	...	...	127,500	127,500	...	114,020	13,480	...	412,302
...	...	...	350,500	350,500	...	350,000	500	...	486,726
...	56,354,000	123,050,140	962,792	180,366,932	...	151,221,568	29,145,364	...	193,725,669
...	...	...	1,449,800	1,449,800	...	1,392,936	56,864	...	1,032,139
...	379,600	...	1,861,807	2,241,407	...	1,550,967	690,440	...	1,003,157
...	8,600,000	...	(6,500,000)	2,100,000	...	1,763,360	336,640	...	...
...	...	...	51,180	51,180	...	51,180	...	...	...
...	8,979,600	...	(4,587,013)	4,392,587	...	3,365,507	1,027,080	...	2,205,822
...	80,606,100	123,050,140	(3,896,600)	199,759,640	...	168,857,667	30,901,973	...	208,572,163

Line item number	Disposition of authorities				Used in the previous year
	Variance	Available for use in subsequent years		\$	
		\$	\$		
00	...	...	...	50,000
53	1,247	1,247	...	4,240,503	
52	85,969	52	...	2,358,554	
51	604,549	...	...	34,415,819
03	97	...	...	62,881
68	29,155,364	...	...	194,230,669
36	1,247,364	...	...	1,032,139
07	1,140,480	...	...	3,708,979
70	32,235,070	...	...	240,099,544

Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the current year		Authorities used in the previous year
	\$	\$	\$	\$
Department				
Budgetary (responsible revenues)				
Marine navigation services	31,262,000	29,441,940	31,026,441	
Marine service fees	1,000,000	...	...
Federal-provincial partnerships				
Employee deductions for employee housing	192,000	7,452	...	
Prescott shops operations	21,000	...	...
Revenues from rentals and concessions	...	8,225	...	
Miscellaneous recoveries	2,000	138,142	...	
	32,477,000	29,595,759	31,026,441	
Marine communications and traffic services				
Coast guard radio tolls	100,000	148,878	280,400	
Employee deductions for employee housing	...	127,238	...	
Revenues from rentals and concessions	...	11,652	6,020	
Miscellaneous	...	81,966	174,233	
	100,000	369,734	460,653	
Icebreaking operations				
Eastern Arctic sealift	...	600,375	5,231,580	
Marine service fees	9,424,000	4,294,931	5,073,940	
Miscellaneous	...	1,252	757,752	
	9,424,000	4,896,558	11,063,272	
Rescue, safety and environmental response				
Small vessels regulations for capacity plates and construction details	120,000	256,088	295,262	
Miscellaneous	...	210,910	132,828	
	120,000	466,998	428,090	
Fleet management				
Policy and internal services	...	155,965	446,613	
Canadian Coast Guard College	3,700,000	3,428,773	3,860,927	
Total Ministry—Budgetary	45,821,000	38,913,787	47,285,996	

Revenues

Department	Current year	Previous year	
	\$	\$	\$
Department			
Tax revenues—			
Goods and services tax	...	2,121,409	
Total tax revenues	...	2,121,409	
Non-tax revenues—			
Return on investments—			
Loans to haddock fishermen	106,882	...	667,608
Demutualization Life Insurance	...	...	...
	106,882	667,608	
Refunds of previous years' expenditures—			
Refunds of previous years' expenditures	1,776,362	7,324,583	
Adjustments to prior year's payables	7,420,805	740,321	
	9,197,167	8,064,904	
Sales of goods and services—			
Rights and privileges—			
Fees	11,752	72,897	
Licences	45,110,409	43,072,744	
Oyster leases	156,433	166,015	
Bait	28,843	35,485	
Vessel and fishermen registrations	2,010,666	2,742,004	
Small craft harbours—			
Wharfage, berthage and leases	1,725,569	1,805,712	
Licences	32,140	82,488	
Other wharf revenues	49,149	43,409	
	49,124,961	48,020,754	
Services of a non-regulatory nature—			
Rental of land, buildings, vehicles and machinery	255,629	222,805	
Sundries	483,109	332,191	
	738,738	554,996	
Respendable revenues—			
Non-voted revenues—Invoiced—			
Eastern Arctic sealift	(507)	...	
Canadian Coast Guard College	3,502,742	...	
Employee housing	139,809	...	
Icebreaking services	4,692,010	...	
Marine service fees	26,088,410	...	
Rental of land, buildings, vehicles and machinery	80,187	...	
Small vessels regulations	256,088	...	
Telecommunications	289,751	...	
Sundries	648,704	...	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Net-voted revenues—Receipt (debit contra)—		
Eastern Arctic sealift	(600,375)	...
Canadian Coast Guard College	(3,244,318)	...
Employee housing	(143,717)	...
Icebreaking services	(4,294,931)	...
Marine service fees	(25,806,844)	...
Rental of land, buildings, vehicles and machinery	(61,668)	...
Small vessels regulations	(256,088)	...
Telecommunications	(300,989)	...
Sundries	(569,760)	...
	1,157,242	554,996
Sales of goods and information products—		
Proceeds from sale of publications	2,357,289	2,605,242
Sundry sales	196,537	403,806
	2,553,826	3,009,048
	52,836,029	51,584,798
Proceeds from the disposal of surplus Crown assets	4,256,030	5,015,872
Miscellaneous non-tax revenues—		
Seizures and forfeitures	389,414	331,188
Fines	1,753,800	1,862,250
Sundries	571,436	721,826
	2,714,650	2,915,264
Total non-tax revenues	69,110,758	68,248,446
Total Ministry	69,110,758	70,369,855

SECTION 9

2001-2002

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development Agency

Export Development Canada

International Development Research Centre

International Joint Commission

NAFTA Secretariat, Canadian Section

Northern Pipeline Agency

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Department

Objectives

To act for Canada and all Canadians to enhance prosperity, employment and security and work toward a peaceful world by the promotion of Canadian culture and values.

Business Line Descriptions

International business development

Create jobs and prosperity in Canada by encouraging Canadian firms to take full advantage of international business opportunities and by facilitating investment and technology flows.

Trade and economic policy

Create jobs and prosperity in Canada by effectively managing Canada's trading relationships with the United States and liberalizing trade and capital flows around the world, based on clear and equitable rules.

International security and cooperation

A peaceful, law-based international system reflecting Canadian values in which Canada is secure from threats from abroad.

Assistance to Canadians abroad (consular services)

Satisfaction of the needs of individual Canadians travelling or living abroad for official assistance.

Public diplomacy

Creation of interest and confidence in Canada abroad and an international public environment favourable to Canada's political and economic interests and Canadian values.

Corporate services

Enable the Department to achieve its mission and objectives through the delivery of cost-effective support services.

Services to other government departments

Enable other government departments to deliver their programs abroad through the delivery of cost-effective support services.

Passport services

To provide internationally respected travel documents to Canadian citizens and other eligible residents of Canada.

Canadian Commercial Corporation

Objectives

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Canadian International Development Agency

Objectives

To facilitate the efforts of the peoples of developing countries and countries in transition to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and

to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Business Line Descriptions

Geographic programs

Geographic programs involve direct contacts between the Government of Canada and recipient countries and are developed through consultation and cooperation with partners in these countries. They are the main assistance instrument directly available to the Government to invest, over the long-term, in areas critical to sustainable development. In all, geographic programs account for about one-third of the international assistance budget.

Projects supported through the geographic programs reflect both the needs of developing countries and Canada's ability to meet these needs. These projects, as well as the contracts and contribution agreements required for their delivery, range in value from thousands to tens of millions of dollars and can vary considerably in their approach and subject matter. With few exceptions, geographic programs are delivered in kind directly by Canadian suppliers and executing agents or under recipient country procurement – all within the framework of Canadian tied aid policies (funds allocated for the procurement of goods and services in Canada) and on Canadian content requirements.

Three geographic branches – Africa and the Middle East, Asia and Americas – are responsible for planning and providing Canada's country-to-country Official Development Assistance to eligible recipients. Programming in these regions is based on the ODA purpose statement and the six program priorities.

Multilateral branch also works towards results related to improvements in the general policies and practices of multilateral institutions, particularly in such areas as country-level coordination, field-delivery supervision and evaluation. Improving the effectiveness of international organizations is an important element of the multilateral program.

democracy and good governance to promote technology transfer and capacity building.

The Scholarships program administers various fellowship and awards programs, as well as regulations and policies governing the selection and recruitment of technical assistance cooperator/experts and in-country trainees.

Canadian partnership

The Canadian partnership program provides grants and contributions to Canadian and international organizations to support their activities in developing countries. This funding is responsive to the initiatives of these organizations (profit and non-profit), and emphasizes the development of sustainable partnerships between the developing countries and Canadian society through the cost-sharing of projects. Canadian partnership also manages CIDA's consultation policy and is the key interface for the Agency in external relations and consultations with its development partners.

The Canadian partnership program comprises three main sub-programs: industrial cooperation, voluntary sector and scholarships. The Industrial cooperation program (INC) promotes economic growth and private sector development in developing countries by responding to Canadian private sector initiatives to establish mutually beneficial, long-term ties between Canadian and developing country partners.

The Voluntary sector program focuses on grass-roots development and seeks to increase the capacity of organizations and institutions in developing countries to promote sustainable development in key socio-economic areas. The program has a strong emphasis on improving linkages between Canadian and developing country NGOs and also supports Canadian organizations and institutions working in such areas as the environment, public sector reform, human rights,

The Central and Eastern Europe (CEE) program is highly responsive and designed to assist countries in the region during a critical time of transition. A small share of the assistance provided through this program is considered ODA.

The CEE program transfers knowledge and expertise to countries in the region through human resource development, institution-building, humanitarian and multilateral assistance, as well as policy advice. Initiatives supported by the program are delivered in partnership with the private sector, Non-governmental organizations (NGOs), academia, ethnic communities and all levels of Canadian government. These partnerships enable the program to leverage project contributions from Canada and recipient country partners.

Multilateral programs

Multilateral programs involve the Canadian International Development Agency (CIDA) in the work of a very wide range of international organizations and institutions. These include the UN and its agencies – such as UNICEF – the Commonwealth, la Francophonie and the regional development banks for Africa, Asia, Latin America and the Caribbean. Most of CIDA's humanitarian assistance and emergency aid is also provided through the multilateral program.

CIDA's multilateral programming seeks to achieve results in the six priority areas in a number of ways. Along with other donor countries, CIDA provides core funding to multilateral organizations and institutions working in these areas. CIDA also seeks to influence the policies and practices of these bodies to maximise the effectiveness of their programming and operations. In addition, the multilateral program monitors, assesses and reports on the performance of international organizations and institutions.

Policy

Policy branch formulates and maintains CIDA's policy base within the context of the ODA purpose and priorities and Canada's broader foreign policy objectives and interests. It provides advice, information and briefing materials on policy matters and strategic issues to the Minister, CIDA and other government departments, as well as specialised expertise on scientific and technical areas. In certain cases – e.g., environmental assessment – branch experts verify Agency compliance and legislation. The branch also manages consultations on policy matters with special interest groups and the general public.

Policy branch also takes the lead on the management of the international assistance envelope and allocations on behalf of CIDA. It produces corporate information required to meet national and international responsibilities for reporting on ODA expenditures.

At the international level, Policy branch seeks to improve the coordination of Canadian development policies with those of other donor countries – for example, through the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD). Policy branch also helps to represent Canada's interests in international fora and verifies that international commitments undertaken by this country are reflected in Canadian development policies.

Communications

In keeping with government communications policy, Communications branch provides support to the Minister, President and CIDA branches to help them fulfill their responsibilities in this area. This support is provided as expert advice, media relations and analysis, public opinion research and in the form of printed and audio-visual materials.

Through its communications efforts, CIDA seeks to demonstrate to selected key publics, including youth, decision makers and opinion leaders, that it is an effective aid agency. It promotes greater awareness of international development and its impact and strengthens communications cooperation with domestic and international partners. Communications branch is also responsible for implementing the Agency's internal communications policy.

Through the Development information program (DIP), Communications branch works in partnership with non-governmental and private sector organizations and individuals to inform Canadians about development programs and issues, with a special emphasis on the important role and contributions Canadians make in developing countries.

Corporate services

The Corporate services activity provides the Agency with support services that are not specific to any individual channel of program delivery. These services are rendered by the Agency executive, the Human resources and corporate services branch, the Information management and technology branch and the Performance review branch. The costs of these services are classified as indirect administration, as opposed to direct administration which can easily be identified with a particular channel of delivery.

Export Development Canada

Objectives

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objectives

The objects of the International Development Research Centre (IDRC), as stated in the Act of Parliament that established it, are to initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions. In carrying out those objects the Centre:

- enlist the talents of natural and social scientists and technologists of Canada and other countries;
- assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;
- encourage generally the coordination of international development research; and
- foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

Overall, the Centre aims to help developing countries use science and knowledge to find practical, long-term solutions to the social, economic and environmental problems they face.

International Joint Commission

Objectives

To implement the powers, responsibilities and functions assigned to the Commission by international treaties and agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Business Line Descriptions

Operation and administration of the Canadian Section Office

Commissioners and staff; associated operating expenses; payment of Canada's share of joint studies, surveys and investigations under applications and references pursuant to the Boundary Waters Treaty of 1909, including coordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Operation and administration of the Great Lakes Regional Office

Surveillance, monitoring, coordination and assistance to the Governments in implementation of the Canada-United States Great Lakes Water Quality Agreement; staff and operation of the regional office under cost-sharing arrangements with the United States; and furnishing support to the Commission's Great Lakes Water Quality Board, Great Lakes Science Advisory Board, Council of Great Lakes Research Managers and Commission task forces dealing with Great Lakes water quality matters.

Objectives

The NAFTA Secretariat, Canadian Section's program objective is to implement the dispute settlement provisions of the North American Free Trade Agreement (NAFTA), the Canada-Israel Free Trade Agreement and the Canada-Chile Free Trade Agreement, by providing support to panels established under the relevant agreements and by maintaining a court-like registry system relating to panel, committee, and tribunal proceedings of the relevant agreements.

Business Line Descriptions

NAFTA Secretariat, Canadian Section

Disputes relating to anti-dumping, countervailing duty and injury final determinations may be resolved under the NAFTA through the panel review process (chapter 19) as an alternative to judicial review. Disputes concerning the interpretation or application of the NAFTA (chapter 20) may be referred to a five-member panel. Disputes relating to the investment provisions of chapter 11 and the financial services provisions of chapter 14 of the NAFTA may be referred to dispute settlement under the Agreement.

Disputes arising under the dispute settlement provisions of chapter 8 of the Canada-Israel Free Trade Agreement and chapter N of the Canada-Chile Free Trade Agreement will be administered by the Canadian Section.

In the administration of the dispute settlement provisions of the relevant agreements, the NAFTA Secretariat, Canadian Section provides professional and advisory support to panels and committees, operates a court-like registry and coordinates all panel and financial aspects of the process.

Non-dispute related responsibilities include providing assistance to the Commission, as directed, and support for various non-dispute related committees and working groups.

Northern Pipeline Agency

Objectives

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Business Line Descriptions

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and coordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline, while ensuring that the procurement of goods and services for the pipeline will be on generally competitive terms.

Ministry Summary

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					\$	\$	
...	960,207,000	...	...	960,207,000	1					
...	...	60,247,351	...	60,247,351	1a					
...	...	60,831,780	...	60,831,780	1b					
...	...	3,426,200	...	3,426,200						
...	...	14,506,000	...	14,506,000						
...	960,207,000	121,079,131	17,932,200	1,099,218,331		1,067,596,534	31,621,797	...	975,711,178	
Department										
Operating expenditures										
...	108,606,000	...	...	108,606,000	5					
...	...	45,419,744	...	45,419,744	5a					
...	...	20,367,675	...	20,367,675	5b					
...	...	...	...	2,748,000						
...	108,606,000	65,787,419	2,748,000	177,141,419		176,522,923	618,496	...	104,559,383	
Grants and contributions										
...	393,378,000	...	...	393,378,000	10					
...	...	107,743,160	...	107,743,160	10a					
...	...	4,573,000	...	4,573,000	10b					
...	393,378,000	112,316,160	...	505,694,160		497,357,445	8,336,715	...	377,038,473	
Total—Vote 10										
Minister of Foreign Affairs—Salary and motor car allowance										
...	52,122	...	14,093	66,215	(S)	66,215	...	...	51,597	
Minister for International Trade—Salary and motor car allowance										
...	52,122	...	14,093	66,215	(S)	66,215	...	...	51,597	
Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>										
...	250,000	...	(82,703)	167,297	(S)	167,297	...	...	157,401	
Contributions to employee benefit plans										
...	89,907,000	...	3,783,000	93,690,000	(S)	93,690,000	...	...	95,111,000	
14,084,613	(1,420,000)	...	1,420,000	14,084,613	(S)	3,151,852	...	10,932,761	(1,063,062)	
Refunds of amounts credited to revenues in previous years										
...	...	...	3,236,399	3,236,399	(S)	3,236,399	...	...	686,034	
...	...	...	36,234	36,234	(S)	36,234	...	...	6,794	
Collection agency fees										
283,194	...	...	2,596,067	2,879,261	(S)	1,929,049	155,012	795,200	2,603,811	
...	...	...	16,388,321	16,388,321	(S)	16,388,321	...	...	...
Losses on foreign exchange										
14,367,807	1,551,032,244	299,182,710	48,085,704	1,912,668,465		1,860,208,484	40,732,020	11,727,961	1,554,914,206	
Total budgetary										
Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)										
10,747,332	...	...	...	10,747,332	L11	(728,865)	...	11,476,197	438,309	

19,597,120	...	...	...	19,597,120	...	4,062,276	...	15,534,844	8,232,906
30,344,452	...	...	...	30,344,452	...	3,333,411	...	27,011,041	8,671,215
Total non-budgetary									
Total Department—									
14,367,807	1,551,032,244	299,182,710	48,085,704	1,912,668,465	...	1,860,208,484	40,732,020	11,727,961	1,554,914,206
30,344,452	...	...	...	30,344,452	...	3,333,411	...	27,011,041	8,671,215
Canadian Commercial Corporation									
15	...	...	...	10,734,000	...	...	...	...	...
15b	...	5,000,000	97,000	5,000,000	...	...	...	...	...
	...	...	...	97,000	...	...	...	...	...

	10,734,000	5,000,000	97,000	15,831,000	...	15,831,000	...	...	13,884,956

	10,734,000	5,000,000	97,000	15,831,000	...	15,831,000	...	...	13,884,956
Total budgetary									
L16b	...	8,000,000	...	8,000,000	...	8,000,000	...	...	...
(S)	...	...	...	...	...	...	...	...	...
	10,000,000	...	...	10,000,000	...	...	...	10,000,000	...
	10,000,000	...	...	10,000,000	...	...	...	10,000,000	...
Total non-budgetary									
	...	8,000,000	...	18,000,000	...	8,000,000	...	...	...
Total Program—									
	10,734,000	5,000,000	97,000	15,831,000	...	15,831,000	...	...	13,884,956
	...	8,000,000	...	18,000,000	...	8,000,000	...	...	...
Canadian International Development Agency									
20	138,423,342	...	...	138,423,342	...	...	...	...	...
20a	...	6,171,577	...	6,171,577	...	...	...	...	...
20b	...	7,301,264	...	7,301,264	...	...	...	...	...
	...	...	379,000	379,000	...	...	...	...	...
	...	...	224,000	224,000	...	...	...	...	...
	...	...	6,569,000	6,569,000	...	...	...	...	...

	138,423,342	13,472,841	7,172,000	159,068,183	...	156,868,066	2,200,117	...	141,427,529
Total—Vote 20									
25	1,481,929,000	...	...	1,481,929,000	...	...	...	...	...
25a	...	45,264,380	...	45,264,380	...	...	...	...	...
25b	...	182,415,748	...	182,415,748	...	...	...	...	...

	1,481,929,000	227,680,128	...	1,709,609,128	...	1,707,898,356	1,710,772	...	1,568,449,145
Total—Vote 25									
(S)	...	...	15,866	67,988	...	67,988	...	...	51,597
(S)	52,122	...	...	...	...	...	...	...	...
	...	151,800,000	53,532,000	199,834,199	...	199,834,199	...	...	412,060,003
	...	16,026,000	...	16,488,200	...	16,488,200	...	...	15,569,783
	14,933	...	...	22,094	...	...	14,933	7,161	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	876,136	876,136	(S)	876,136	...	...	3,040,173
...	...	...	4,899	4,899	(S)	4,899	...	...	...
14,933	1,788,230,464	294,684,969	3,040,461	2,085,970,827		2,082,037,844	3,925,822	7,161	2,140,598,230
International Financial Institutions Fund Accounts									
L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$154,600,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)								
L30b	1	...	154,599,999	154,600,000		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$226,112,252 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)			
...	...	...	1	71,512,251		Total—Vote L30			
...	1	1	226,112,250	226,112,252		226,111,752	500	...	148,900,000
International Financial Institutions Investment Accounts									
L35	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$500,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions (Gross)								
L35b	Payment not to exceed US \$2,827,383 to the African Development Bank, notwithstanding that the payment may exceed the equivalent in Canadian dollars estimated at \$4,500,000 on November 23, 2000, and the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$1,113,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in International Financial Institutions (Gross)								
...	4,500,000	...	(4,500,000)	...					
...	...	...	1	(1)					
...	4,500,000	1	(4,500,001)	...		Total—Vote L35			

Ministry Summary—Continued

Source of authorities				Vote	Disposition of authorities			
Available from previous years	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
3,310,745	...	...	...	3,310,745	...	3,310,745	...	...
L35 Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed US \$3,349,431 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of capital subscriptions in the Asian Development Bank and to confirm that Canada's callable capital related to the issuance of these notes is US \$167,471,350 (Gross)								
(S) (L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):								
3,013,775,982	...	...	...	3,013,775,982	Unused authority at beginning of year (converted to Cdn \$ at that time)			
...	...	...	27,444,469	27,444,469	Exchange valuation adjustment to the unused authority at year end			
3,013,775,982	...	...	27,444,469	3,041,220,451	Total ⁽²⁾			
(S) <i>Inter-American Development Bank</i>								
(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):								
6,094,304,742	...	...	...	6,094,304,742	Unused authority at beginning of year (converted to Cdn \$ at that time)			
...	...	...	69,205,136	69,205,136	Exchange valuation adjustment to the unused authority at year end			
6,094,304,742	...	...	69,205,136	6,163,509,878	Total ⁽²⁾			
10,456,443,839	4,500,001	8,340,002	322,959,464	10,792,243,306	230,597,960	...	6,163,509,878	...
Total non-budgetary					11,173,627	...	10,550,471,719	153,351,149
Total Program—								
14,933	1,788,230,464	294,684,969	3,040,461	2,085,970,827	2,082,037,844	3,925,822	7,161	2,140,598,230
10,456,443,839	4,500,001	8,340,002	322,959,464	10,792,243,306	230,597,960	11,173,627	10,550,471,719	153,351,149
Non-budgetary								
Export Development Canada ⁽³⁾								
36a	Payment to compensate for transferred liabilities to the Corporation from the Government in respect of Export Development Canada employees who have contributed to the Public Service Death Benefit Account				2,000,000	...	...	...
...	...	2,000,000	...	2,000,000	...	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities					
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers					\$	\$		\$
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
...	2,115,000	...	...	2,115,000	50						
...	...	...	25,625	25,625							
...	...	...	41,000	41,000							
...	2,115,000	...	66,625	2,181,625	(S)	1,740,556	441,069	...	...	1,636,787	
...	141,000	...	...	141,000		141,000	...	...	...	140,000	
...	2,256,000	...	66,625	2,322,625		1,881,556	441,069	...	...	1,776,787	
Northern Pipeline Agency											
...	238,000	...	...	238,000	55						
...	...	...	4,000	4,000							
...	238,000	...	4,000	242,000	(S)	234,067	7,933	...	...	101,118	
...	22,000	...	...	22,000		22,000	...	...	...	22,000	
...	260,000	...	4,000	264,000		256,067	7,933	...	...	123,118	
14,382,740	3,518,228,708	598,920,726	35,876	4,131,568,050		4,074,377,679	45,455,249	11,735,122	3,832,952,264		
33,470,091,785	127,300,001	16,340,002	(4,966,124,776)	28,647,607,012		364,298,576	11,173,627	28,272,134,809	262,965,982		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 3—Government contingencies.

(E) Treasury Board Vote 15—Employment initiatives.

(C) Treasury Board Vote 15—Compensation adjustments.

(I) Includes the equivalent in Current Development.

(F) Formerly Export Development Corporation.

(A) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions.

(H) However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$
International business development	233,727,889	227,128,850	4,457,000	4,404,182	14,804,000	10,652,042	3,050,000	1,595,825	...	...	...	...	...	...	...	249,938,889	240,589,249	...
Trade and economic policy	121,242,582	116,655,531	1,673,000	1,641,915	112,604,675	112,599,040	...	...	...	...	...	...	...	...	...	235,520,257	230,896,486	...
International security and cooperation	247,136,475	238,024,186	12,523,210	12,420,988	353,956,545	350,013,699	900,000	796,811	...	...	...	...	...	...	...	612,716,230	599,662,062	...
Assistance to Canadians abroad (consular services)	54,044,790	52,468,971	1,295,000	1,280,094	80,000	80,000	2,230,000	2,227,629	...	...	...	...	...	...	...	53,189,790	51,601,436	...
Public diplomacy	79,662,219	75,376,697	1,147,000	1,128,060	24,233,940	23,997,664	1,103,000	947,000	...	...	...	...	...	...	...	103,940,159	99,555,421	...
Corporate services—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	268,532,800	257,128,971	149,337,909	149,017,141	182,297	182,297	20,190,000	11,854,417	...	...	...	...	...	...	...	397,863,006	394,473,992	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,344,452	3,333,411	...
Services to other government departments	238,707,221	233,647,443	6,708,300	6,630,543	...	...	...	...	...	...	...	...	...	...	...	245,415,521	240,277,986	...
Passport services	57,287,207	92,340,947	12,393,565	12,393,565	...	...	55,596,159	101,582,660	...	...	...	...	...	...	...	14,084,613	3,151,852	...
Sub-total—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	1,300,341,183	1,292,771,596	189,534,984	188,916,488	505,861,457	497,524,742	83,069,159	119,004,342	...	...	...	...	...	...	...	1,912,668,465	1,860,208,484	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,344,452	3,333,411	...
Revenues netted against expenditures	(83,069,159)	(119,004,342)	...	...	...	...	(83,069,159)	(119,004,342)	...	...	...	...	...	...	...	...	...	...
Total Department—	1,217,272,024	1,173,767,254	189,534,984	188,916,488	505,861,457	497,524,742	...	...	...	...	...	...	...	...	...	1,912,668,465	1,860,208,484	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,344,452	3,333,411	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	15,831,000	15,831,000	...	...	...	...	...	...	...	...	...	...	...	...	...	15,831,000	15,831,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,000,000	8,000,000	...
Canadian International Development Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Geographic programs	53,357,910	53,032,320	...	...	712,548,727	710,850,198	...	...	...	...	...	...	...	...	...	765,906,637	763,882,518	...
Countries in transition	9,944,789	9,919,421	...	...	121,697,868	121,693,276	...	...	...	...	...	...	...	...	...	131,642,657	131,612,697	...
Multilateral programs—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	7,700,983	7,690,927	...	...	792,908,473	792,902,239	...	...	...	...	...	...	...	...	...	800,609,456	800,593,166	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian partnership	13,404,643	13,372,819	...	...	278,504,528	278,503,111	...	...	...	...	...	...	...	...	...	230,597,960	230,597,960	...
Policy	13,588,501	13,528,656	...	...	...	...	...	...	...	...	...	...	...	...	...	291,875,930	291,875,930	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,588,501	13,528,656	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Communications	7,864,264	7,850,667	...	...	3,783,731	3,783,731	...	...	...	...	11,647,995	11,634,398
Corporate services	70,666,410	68,910,479	...	...	...	...	...	...	...	...	70,666,410	68,910,479
Total Program—	176,527,500	174,305,289	...	...	1,909,443,327	1,907,732,555	...	...	10,792,243,306	...	2,085,970,827	2,082,037,844
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Export Development												
Canada ⁽¹⁾												
Budgetary	7,337,086	7,337,086	...	...	...	...	...	...	...	...	7,337,086	7,337,086
Non-budgetary	...	...	...	...	...	...	...	...	17,807,019,254	122,367,205	17,807,019,254	122,367,205
International Development												
Research Centre												
Budgetary	98,889,000	98,889,000	...	...	...	...	...	...	...	...	98,889,000	98,889,000
International Joint Commission												
Operation and administration of the												
Canadian Section Office	6,168,047	5,832,706	...	...	...	...	...	...	...	...	6,168,047	5,832,706
Operation and administration of the												
Great Lakes Regional Office	2,117,000	2,103,936	...	...	...	...	...	...	...	...	2,117,000	2,103,936
Total Program—Budgetary	8,285,047	7,936,642	...	...	...	...	...	...	...	...	8,285,047	7,936,642
NAFTA Secretariat, Canadian												
Section—												
Budgetary	2,322,625	1,881,556	...	...	...	...	...	...	...	...	2,322,625	1,881,556
Northern Pipeline Agency												
Regulation of construction of the Alaska Highway Gas Pipeline												
	264,000	256,067	...	...	...	...	...	...	...	...	264,000	256,067
Total Program—Budgetary	264,000	256,067	...	...	...	...	...	...	...	...	264,000	256,067
Total Ministry—												
Budgetary	1,526,728,282	1,480,203,894	189,534,984	188,916,488	2,415,304,784	2,405,257,297	...	...	...	...	4,131,558,050	4,074,377,679
Non-budgetary	...	...	...	...	...	...	...	...	28,647,607,012	364,298,576	28,647,607,012	364,298,576

(1) Formerly Export Development Corporation.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in						Used in the current year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use		Variance	
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
International business development							
...	100,000	...	(100,000)	...	...	...	...
...	2,000,000	...	(1,665,000)	335,000	206,000	129,000	...
...	2,100,000	...	(1,765,000)	335,000	206,000	129,000	...
International security and cooperation							
United Nations Voluntary Fund for Victims of Torture							
...	60,000	...	...	60,000	60,000	...	60,000
...	500,000	...	(500,000)	...	...	...	...
...	6,443,000	...	...	6,443,000	6,443,000	...	6,250,895
...	4,359,000	528,166	...	4,887,166	4,887,166	...	4,359,000
...	...	155,000	(30,000)	125,000	125,000	...	125,000
...	...	5,000,000	...	5,000,000	5,000,000	...	...
...	11,362,000	5,683,166	(530,000)	16,515,166	16,515,166	...	10,794,895
Public diplomacy							
...	13,500,000	...	(4,000)	13,496,000	13,456,288	39,712	13,486,166
...	7,839,000	685,000	(78,000)	8,446,000	8,249,436	196,564	9,035,062
...	4,000	...	...	4,000	4,000	...	4,000
...	...	...	...	...	...	...	10,000,000
...	21,343,000	685,000	(82,000)	21,946,000	21,709,724	236,276	32,525,228
Corporate services							
...	15,000	...	...	15,000	15,000	...	15,000
...	250,000	...	(82,703)	167,297	167,297	...	157,401
...	265,000	...	(82,703)	182,297	182,297	...	172,401
...	35,070,000	6,368,166	(2,459,703)	38,978,463	38,613,187	365,276	43,492,524

Transfer Payments—Continued

[illegible]

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year		Available for use in subsequent years	
\$	\$	\$			\$	\$	\$	\$
...	...	...	628,000	628,000	628,000	...	...	631,320
...	...	...	800,000	800,000	800,000	...	...	1,000,000
...	...	...	86,000	86,000	86,000	...	...	91,340
...	...	...	1,209,000	1,209,000	1,209,000	...	...	...
...	...	...	872,849	872,849	872,849	...	...	...
...	327,401,000	8,852,260	1,188,119	337,441,379	333,498,533	3,942,846	...	304,866,991
...	60,000	...	20,000	80,000	80,000	...	...	60,000
...	2,000,000	...	287,940	2,287,940	2,287,940	...	...	1,712,060
...	358,558,000	105,947,994	2,377,000	466,882,994	458,911,555	7,971,439	...	333,703,350
Departmental Summary by Business Line								
...	16,633,000	...	(1,829,000)	14,804,000	10,652,042	4,151,958	...	13,046,220
...	14,564,000	97,095,734	944,941	112,604,675	112,599,040	5,635	...	14,018,079
...	338,763,000	14,535,426	658,119	353,956,545	350,013,699	3,942,846	...	315,661,886
...	60,000	...	20,000	80,000	80,000	...	...	60,000
...	23,343,000	685,000	205,940	24,233,940	23,997,664	236,276	...	34,237,288
...	265,000	...	(82,703)	182,297	182,297	...	...	172,401
...	393,628,000	112,316,160	(82,703)	505,861,457	497,524,742	8,336,715	...	377,195,874
Canadian International Development Agency								
...	9,500,000	38,300,000	10,683,811	58,483,811	58,373,811	110,000	...	14,385,355
...	...	1,000,000	(1,000,000)	...	...	...	...	...

Permanent Secretariat of the United Nations Convention on Biological Diversity

Korean Peninsula Energy Development Organization

Reimbursement to International Organizations for Canadian income tax

Canadian Education Centres

Northern Dimension of Canada's Foreign Policy

Assistance to Canadians abroad (consular services)

International Social Service Canada

Public diplomacy

Forum of Federations

Total—Contributions

Departmental Summary by Business Line

International business development

Trade and economic policy

International security and cooperation

Assistance to Canadians abroad (consular services)

Public diplomacy

Corporate services

Total Department

Canadian International Development Agency

Grants

Geographic programs

Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto

	...	...	20,000,000	...	...	Grant to Jamaica	20,000,000	...	...	20,000,000	...	...	...	...
	...	9,500,000	59,300,000	9,683,811	78,483,811							78,373,811	110,000	14,385,355
Countries in transition														
Grants for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union	...	250,000	...	(250,000)	...							...	...	...
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	...	...	...	250,000	250,000							250,000	...	250,000
	...	250,000	...	...	250,000							250,000	...	250,000
Multilateral programs														
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto	...	126,066,000	97,800,000	(59,898,241)	163,967,759							163,967,759	...	209,866,250
Programming against hunger and malnutrition through international development and nutritional institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	...	92,153,000	130,500,000	(14,301,713)	208,351,287							208,349,043	2,244	107,341,062
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and international non-governmental organizations and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto	...	84,054,000	75,950,000	(25,107,268)	134,896,732							134,896,706	26	113,052,018
	...	302,273,000	304,250,000	(99,307,222)	507,215,778							507,213,508	2,270	430,259,330
Canadian partnership														
Grants to Canadian, international, regional and developing country institutions, organizations and agencies, to international non-governmental organizations and agencies, to provincial and municipal governments, and their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto	...	76,743,000	...	(45,820,922)	30,922,078							30,922,078	...	45,193,096
Development assistance as education and training for individuals and for special program and project expenses directly related thereto	...	8,248,000	...	(168,559)	8,079,441							8,079,441	...	7,720,047

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
\$	\$	\$	\$	\$	Adjustments and transfers	Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
...	...	...	...	400,000	400,000	400,000	400,000	...
...	84,991,000	...	(45,589,481)	39,401,519	...	39,401,519	...	53,313,143
...	397,014,000	363,550,000	(135,212,892)	625,351,108	...	625,238,838	112,270	498,207,828
Total—Grants								
Contributions								
Geographic programs								
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto								
...	686,117,000	(55,829,998)	(6,503)	630,280,499	...	628,691,972	1,588,527	613,285,073
Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto								
...	...	...	3,284,417	3,284,417	...	3,284,415	2	4,907,513
Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto								
...	...	...	500,000	500,000	...	500,000	...	...
...	686,117,000	(55,829,998)	3,777,914	634,064,916	...	632,476,387	1,588,529	618,192,586

Countries in transition

Contributions for cooperation with countries in transition in Central and Eastern Europe and the former Soviet Union

...	119,338,000	...	401,225	119,739,225	119,734,633	4,592	...	126,578,437
...
...	119,338,000	...	1,708,643	1,708,643	1,708,643	...	...	1,786,750
...	...	...	2,109,868	121,447,868	121,443,276	4,592	...	128,365,187

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto

Multilateral programs

Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, to international financial institutions and for special program and project expenses directly related thereto

...	100,000	...	144,762	244,762	240,801	3,961	...	738,925
-----	---------	-----	---------	---------	---------	-------	-----	---------

Programming against hunger and malnutrition through international development institutions, international non-governmental organizations or the International Development Research Centre for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

...	100,000	...	20,295,507	20,395,507	20,395,507	...	...	37,622,161
...	1,300,000	(20,037)	...	1,279,963	1,279,963	...	...	1,233,116

Contribution to the Inter-American Development Bank Programming against hunger and malnutrition through developing countries, their agencies and persons in such countries, Canadian non-governmental organizations or development institutions for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

...	97,981,000	(71,549,225)	33,662,399	60,094,174	60,094,173	1	...	51,421,931
-----	------------	--------------	------------	------------	------------	---	-----	------------

Humanitarian assistance or disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto

...	100,000	...	3,369,090	3,469,090	3,469,088	2	...	2,769,693
-----	---------	-----	-----------	-----------	-----------	---	-----	-----------

Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation and projects and activities as well as special program and project expenses directly related thereto

...	...	...	375,000	375,000	375,000	...	...	2,099,192
...	99,581,000	(71,569,262)	57,846,758	85,858,496	85,854,532	3,964	...	95,885,018

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian partnership								
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto								
...	115,115,000	...	70,828,325	185,943,325	185,941,908	1,417	...	179,019,693
Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto								
...	59,807,000	(6,647,316)	...	53,159,684	53,159,684	...	...	45,042,774
...	174,922,000	(6,647,316)	70,828,325	239,103,009	239,101,592	1,417	...	224,062,467
Communications								
Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities								
...	4,957,000	(1,823,296)	...	3,133,704	3,133,704	...	...	3,308,450
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies, to provincial and municipal governments, their organizations and agencies in support of development cooperation and development education programs and to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto								
...	...	...	650,027	650,027	650,027	...	...	448,414
...	4,957,000	(1,823,296)	650,027	3,783,731	3,783,731	...	...	3,756,864
...	1,084,915,000	(135,869,872)	135,212,892	1,084,258,020	1,082,659,518	1,598,502	...	1,070,262,122
				Total—Contributions				

Other transfer payments

Multilateral programs

(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*

...	151,800,000	53,532,000	(5,497,801)	199,834,199	...	...	412,060,003
Program Summary by Business Line							
...	695,617,000	3,470,002	13,461,725	712,548,727	710,850,198	1,698,529	632,577,941
...	119,588,000	...	2,109,868	121,697,868	121,693,276	4,592	128,615,187
...	553,654,000	286,212,738	(46,958,265)	792,908,473	792,902,239	6,234	938,204,351
...	259,913,000	(6,647,316)	25,238,844	278,504,528	278,503,111	1,417	277,375,610
...	4,957,000	(1,823,296)	650,027	3,783,731	3,783,731	...	3,756,864
...	1,633,729,000	281,212,128	(5,497,801)	1,909,443,327	1,907,732,555	1,710,772	1,980,529,953
...	2,027,357,000	393,528,288	(5,580,504)	2,415,304,784	2,405,257,297	10,047,487	2,357,725,827

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
Budgetary (respendable revenues)	\$	\$	\$
International business development	50,000	14,726	14,118
Canadian business centres			
Trade fairs and invest- ment/technology missions	3,000,000	1,581,099	2,046,541
	3,050,000	1,595,825	2,060,659
International security and cooperation	900,000	796,811	437,992
Assistance to Canadians abroad (consular services)			
Specialized consular fees	2,230,000	2,227,629	1,979,768
Public diplomacy			
Canadian education centres	1,103,000	947,000	860,000
Corporate services			
International Telecommunication Services	2,090,000	879,019	890,222
Training services by the Canadian Foreign Service Institute	5,000,000	4,508,119	4,345,167
Real property services abroad	13,100,000	6,467,279	3,786,399
	20,190,000	11,854,417	9,021,788
Passport services			
Passport fees	55,596,159	101,582,660	84,883,483
	83,069,159	119,004,342	99,243,690
Total budgetary			

Non-budgetary (respendable
receipts)

Loans and advances to personnel posted abroad	...	12,876,924	17,396,623
Advances to fund posts abroad	...	691,173,719	716,772,507
Total non-budgetary	...	704,050,643	733,669,130
Total Department— Budgetary	83,069,159	119,004,342	99,243,690
Non-budgetary	...	704,050,643	733,669,130
Export Development Canada ⁽¹⁾			
Non-budgetary (respendable receipts)			
Loan repayments	177,200,000	170,198,071	132,287,572
Total Program—Non-budgetary	177,200,000	170,198,071	132,287,572
Total Ministry— Budgetary	83,069,159	119,004,342	99,243,690
Non-budgetary	177,200,000	874,248,714	865,956,702

⁽¹⁾ Formerly Export Development Corporation.

Revenues

Department	Current year	Previous year	Current year	Previous year
Tax revenues—	\$	\$	\$	\$
Goods and services tax	...	3,354	4,846	14,343
Total tax revenues	...	3,354	12,445	6,806
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Governments	239	...		
Loans, investments and advances to national	444,177	499,163	220,233	...
Personnel posted abroad				
Other accounts—	454,928	408,384	18,160,840	25,139,285
Interest on mission bank accounts			13,500	...
Return on investments from enterprise Crown			14,282,533	701,202
corporations—			174,910	296,323
Dividends received from Export Development				
Canada	95,000,000	...	32,852,016	26,136,810
Interest received from other enterprise Crown	82,901	...	247,616,271	225,753,994
corporations				
Total non-tax revenues	95,982,245	907,547	247,616,271	225,756,348
Canadian International Development Agency				
Non-tax revenues—				
Return on investments— ⁽¹⁾	344,031	333,682		
Loans, investments and advances—				
International development assistance—Loans to	5,549,335	3,560,746	4,562,922	2,483,211
developing countries	493,061	344,209		
Refunds of previous years' expenditures—	15,422,408	9,985,333		
Refunds of previous years' expenditures	634,703	235,969	20,157,103	8,892,586
Repayment of loans to developing countries	111,377	545,777	436,064	896,911
Adjustments to prior year's payables	1,858,504	3,566,132	937,528	463,830
Sales of goods and services—	24,413,419	18,571,848		
Lease and use of public property—			21,530,695	10,253,327
Rental revenue	17,327,686	14,834,765		
Services of a regulatory services—				
Import/export permits—Softwood lumber	2,618,772	2,686,288		
Softwood lumber quota fees	1,820,479	93,172,008		
Other import/export permits	16,751,377	14,713,474	57,289	37,141
Consular fees—Passport purchase	48,783,059	48,031,759		
Deferred revenue—Softwood lumber				
quota fees	6,396	...	7,161	14,933
Services of a non-regulatory nature—	69,980,083	158,603,529		
Services rendered to Passport Office	4,447,464	4,447,460		
Total non-tax revenues	95,982,245	907,547	247,616,271	225,756,348
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Interest and penalties on revenue—				
Interest on overdue accounts receivable				
Gain on sale of assets—				
Real property				
Gain on disposal of capital assets—				
Fines import/export				
Gain on foreign exchange				
Sundries				
Total non-tax revenues	95,982,245	907,547	247,616,271	225,756,348

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			Northern Pipeline Agency		
Gain for revaluation at year-end	12,130,224	81,995,013	Non-tax revenues—		
Sundries	256,674	586,254	Refunds of previous years' expenditures—		
			Adjustments to prior year's payables	2,806	...
Total Program	12,386,898	82,581,267	Sales of goods and services—		
			Services of a regulatory services	216,579	151,740
Export Development Canada ⁽²⁾	38,544,965	95,369,879	Other fees and charges	110	...
Non-tax revenues—				216,689	151,740
Return on investments— ⁽¹⁾			Total Program	219,495	151,740
Loans, investments and advances—	89,763,681	115,926,366	Ministry Summary		
Development of export trade			Tax revenues—		
Miscellaneous non-tax revenues—	34,256,535	78,763,864	Goods and services tax	...	3,354
Gain for exchange on revaluation at year-end	509,303	...	Total tax revenues	...	3,354
Sundries	34,765,838	78,763,864	Non-tax revenues—		
			Return on investments	190,308,848	119,317,124
Total Program	124,529,519	194,690,230	Refunds of previous years' expenditures	46,109,143	29,163,397
International Joint Commission			Sales of goods and services	92,046,502	178,095,784
Non-tax revenues—			Proceeds from the disposal of surplus Crown assets	2,603,228	2,244,819
Refunds of previous years' expenditures—	57,259	337,525	Miscellaneous non-tax revenues	80,630,198	187,950,236
Refunds of previous years' expenditures	4,816	697	Total non-tax revenues	411,697,919	516,771,360
Adjustments to prior year's payables	62,075	338,222	Total Ministry	411,697,919	516,774,714
Miscellaneous non-tax revenues—					
United States share of expenses of the regional office—	282,072	120,231			
Windsor	7	202			
Other receipts	282,079	120,433			
Total Program	344,154	458,655			
NAFTA Secretariat, Canadian Section					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	3,906	...			
Adjustments to prior year's payables	96,242	...			
	100,148	...			
Miscellaneous non-tax revenues	343,367	347,862			
Total Program	443,515	347,862			

(1) Interest unless otherwise indicated.

(2) Formerly Export Development Corporation.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Governor General

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Objectives

To enable the Governor General of Canada to perform his/her constitutional and traditional roles; and to provide for the administration of Honours.

Business Line Descriptions*Governor General*

Provides for the payment of the Governor General's salary, for the costs of the Governor General's annual program including visits in Canada and abroad, for the citizen access and visitor services program at Rideau Hall and the operation of the office and residences.

Honours

Provides for the administration of programs in the National Honours system, including the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Meritorious Service Decorations, Exemplary Service Medals, Special Service Medals, Commemorative and other medals; provides funding for the administration of the Governor General's Academic Medals and the Governor General's Caring Canadian Award; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	14,415,000	...	...	14,415,000	1				
...	...	1,246,072	...	1,246,072	1a				
...	...	...	593,000	593,000					
...	14,415,000	1,246,072	593,000	16,254,072					
...	103,000	...	3,175	106,175	(S)	16,000,301	253,771	...	14,189,258
...	...	...	...	...	(S)	106,175	...	...	103,975
...	354,000	...	(32,885)	321,115	(S)	321,115	...	...	312,914
...	1,586,000	...	67,000	1,653,000	(S)	1,653,000	...	...	1,352,000
472	...	...	309	781	(S)	...	472	309	10,484
472	16,458,000	1,246,072	630,599	18,335,143		18,080,591	254,243	309	15,968,631

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	14,244,849	13,990,297	...	...	...	...	...	...	...	...	14,244,849	13,990,297
Honours	3,224,695	3,224,695	...	...	...	...	...	...	...	...	3,224,695	3,224,695
Former Governors General	544,484	544,484	...	...	321,115	321,115	...	...	...	...	865,599	865,599
Total Ministry—	18,014,028	17,759,476	...	...	321,115	321,115	...	...	...	...	18,335,143	18,090,591
Budgetary												

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
Former Governors General							
Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities							
...	11,000	...	(11,000)	...	...	...	...
...	354,000	...	(32,885)	321,115	...	...	312,914
...	365,000	...	(43,885)	321,115	...	...	312,914
Total Ministry	365,000	...	(43,885)	321,115	...	...	312,914

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	12,024
Total tax revenues	...	12,024
Non-tax revenues—		
Refunds of previous year's expenditures—		
Adjustments to prior year's payables	...	872
Proceeds from the disposal of surplus Crown assets	309	1,479
Miscellaneous non-tax revenues	158,431	131,879
Total non-tax revenues	158,740	134,230
Total Ministry	158,740	146,254

SECTION 11

2001-2002

PUBLIC ACCOUNTS OF CANADA

Health

Department

Canadian Institutes of Health Research

Hazardous Materials Information Review

Commission

Patented Medicine Prices Review Board

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Department**Objectives**

To help the people of Canada maintain and improve their health.

Business Line Descriptions*Health care policy*

This business line supports policy development, analysis and communications related to leadership on all areas of Canada's health system, with clear emphasis on ensuring the viability and accessibility of Medicare and collaborative efforts, with provinces/territories and other stakeholders, to strengthen, modernize and sustain Canada's health system.

Health promotion and protection

This business line is responsible for developing a cohesive, coherent, consistent and horizontal approach to its activities in managing the risks and benefits to health for Canadians. It achieves these results through the development of policies and programs that support disease, illness and injury prevention and health promotion. The business line supports action to promote health by addressing determinants that fall both within and outside of the health sector throughout the human life cycle. The delivery of the population health approach, and its prevention and promotion activities recognizes and emphasizes the importance of health throughout the human life cycle which takes place through a framework based on three stages of life: childhood and youth, early to mid-adulthood, and later life with a specific recognition of investment in early childhood as a means to better health throughout life.

This business line also promotes healthy and safe living, working and recreational environments by anticipating, preventing and responding to health risks posed by food, water, occupational and environmental

hazards, diseases, chemical and consumer products, alcohol and controlled substances, tobacco, pest control products, and peacetime disasters. It ensures that the drugs, medical devices, and other therapeutic products available to Canadians are safe, effective and of high quality.

First Nations and Inuit health

This business line carries out its mandate through:

- the provision of community-based health promotion and prevention programs on-reserve and in Inuit communities;
- the provision of non-insured health benefits to First Nations and Inuit people regardless of residence in Canada; and
- the provision of primary care and emergency services on reserve in remote and isolated areas where no provincial services are readily available.

Health Canada also supports the transition to increased control and management of these health services based on a renewed relationship with First Nations and the Inuit and a refocused federal role. Health Canada participates in government policy development on aboriginal issues.

Information and knowledge management

This business line is responsible for improving the evidence base (both information and analysis) for decision-making and public accountability; updating the long-range strategic framework and policies that establish, direct and redirect the involvement of the federal government in health research policy; developing the creative use of modern information and communications technologies (including the information highway) in the health sector; and, in cooperation with the provinces and territories, the private sector and international partners, providing advice, expertise and assis-

tance with respect to information management and information technology, planning and operations.

Departmental management and administration

This business line is responsible for providing administrative services to the Department.

Canadian Institutes of Health Research**Objectives**

To excel, according to international standards of scientific excellence in the creation of new knowledge and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

Business Line Descriptions*Creation and exchange of new health knowledge in support of the objective of Canadian Institutes of Health Research*

CIHR has a mandate to create new knowledge and to translate this knowledge into improved health for Canadians, improved services and products and a strengthened health care system. To achieve its objectives, CIHR is establishing Institutes, funding mechanisms and other structures. Key to its success will be support for a mix of investigator-initiated research and strategic research initiatives. The strategic research initiatives will be led by Institutes, and by the Governing Council. The Institutes will be constituted to maximize the involvement of researchers, users, health practitioners, government policy makers, private sector and other partners in the development of strategic plans to support health research, and to facilitate the translation of research results into benefits for Canadians.

Objectives

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Business Line Descriptions

Material safety data sheet compliance

This business line contributes to the right of workers to know about the health and safety hazards of exposure to chemicals found in products associated with claims for exemption by ensuring that Material safety data sheet (MSDS) and labels are compliant with Workplace hazardous materials information system (WHMIS) requirements. This includes an assessment of the scientific information relevant to each of the product's ingredients and advice on the health and safety hazards posed by the product pursuant to the *Hazardous Products Act*, the *Canada Labour Code (Act)*, and provincial and territorial occupational health and safety legislation. Where non-compliance is found, a formal order for revision of the MSDS is issued and follow-up done to ensure compliance.

This activity will continue to result in a direct contribution to the reduction of workplace-related illness and injury which, in turn, has the effect of easing economic pressures due to compensation claims and health care costs.

Client services

The responsibilities within this area include the formal registration of claims for exemption, the issuance of

Registry numbers, the security of claim-related information and the issuance of a decision on claim validity pursuant to the *Hazardous Materials Information Review Act*. In addition, Client services provides general advice and guidance to claimants and monitors levels of client satisfaction.

Dispute resolution

This business line includes the convening of independent tripartite boards to hear appeals or disputes from claimants or affected parties in order to address issues or disputes as early and effectively as possible.

An appeal may relate to the compliance of an MSDS, the rejection of a claim or to a request that confidential business information be disclosed in confidence to an affected party for occupational safety and health reasons.

Dispute resolution options such as mediation or facilitated discussion, will be implemented in a manner that is cost-effective and fair to everyone involved.

Patented Medicine Prices Review Board

Objectives

To protect consumer interests and to contribute to Canadian health care by ensuring that prices charged by manufacturers of patented medicines are not excessive.

Business Line Descriptions

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board (PMPRB) gathers information on the prices charged by manufacturers of patented medicines in Canada, analyses that data and takes action, when required, to reduce

prices which are, in the opinion of the Board, excessive. Price reductions are accomplished through:

- voluntary action taken by the patentees;
- formal Voluntary compliance undertakings (VCUs) to lower prices and offset excess revenues; or,
- following a public hearing in which prices are found to be excessive, through the issuance of remedial orders.

The PMPRB relies on voluntary compliance wherever possible since it is more effective, less time consuming, and less costly to all parties. Voluntary compliance by patentees is facilitated by published guidelines intended to assist companies in setting prices that are not excessive.

Under the *Patent Act*, the Board is required to consider the prices of medicines in other countries, the prices of other medicines in the same therapeutic class, changes in the Consumer price index (CPI), and other factors when assessing whether or not the price of a medicine is excessive. The Act allows the Minister of Health, in consultation with provincial ministers of health and others, to make regulations regarding additional factors the Board shall take into consideration in determining if a price is excessive and to assign additional duties and powers to the PMPRB. Furthermore, it authorizes the Minister of Health to require the Board to conduct inquiries into matters as determined by the Minister.

The PMPRB also reports to Parliament on the price trends of all medicines and on the ratio of pharmaceutical research and development expenditures to sales for the patented pharmaceutical industry and individual patentees in Canada.

Ministry Summary

[illegible]

(S)	12,478	...	...	535	13,013	...	...	...	12,478	...	...	535	2,859
	...	...	...	...	...	...	...	...	...	...	...	...	2,682
	12,478	430,521,000	123,048,033	251,535	553,833,046	...	...	...	524,146,861	29,685,650	...	535	390,035,089
	...	2,485,000	...	...	2,485,000	...	...	...	...	...	...	...	...
	...	...	178,810	...	178,810	20a	...	...	...	...	...	...	...
	...	...	52,500	...	52,500	20b	...	...	...	...	...	...	...
	...	...	...	77,000	77,000		...	...	...	...	...	...	...
	...	2,485,000	231,310	77,000	2,793,310	(S)	...	...	2,531,768	261,542	...	...	1,934,689
	...	385,000	...	32,000	417,000	(S)	...	...	417,000	...	...	...	296,000
	...	...	...	101,843	101,843	(S)	...	...	101,843	...	...	...	...
	...	2,870,000	231,310	210,843	3,312,153		...	...	3,050,611	261,542	...	...	2,230,689
	...	3,617,000	...	...	3,617,000	25	...	...	...	...	...	...	...
	...	...	...	34,500	34,500		...	...	...	...	...	...	...
	...	...	...	169,000	169,000		...	...	...	...	...	...	...
	...	3,617,000	...	203,500	3,820,500	(S)	...	...	3,534,863	285,637	...	...	3,480,564
	...	468,000	...	...	468,000	(S)	...	...	468,000	...	...	...	517,000
	1,400	...	...	111	1,511	(S)	...	...	111	1,289	111	...	...
	...	...	...	(51,788)	(51,788)	(S)	...	...	(51,788)	...	...	...	...
	1,400	4,085,000	...	151,823	4,238,223		...	...	3,951,186	286,926	111	...	3,997,564
	164,878	2,739,300,464	516,214,766	41,584,220	3,297,264,328		...	...	3,210,226,111	86,886,571	151,646	...	2,716,802,668

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Health care												
Health promotion and protection	82,469,896	76,469,896	...	...	46,646,428	30,646,428	...	...	...	...	129,116,324	107,116,324
First Nations and Inuit health	549,615,535	533,538,515	1,182,529	1,182,529	260,010,720	258,178,072	52,932,600	49,855,580	...	...	757,876,184	743,043,536
Information and knowledge management	711,198,444	708,983,054	...	...	636,958,881	636,958,881	9,083,000	6,867,610	...	...	1,339,074,325	1,339,074,325
Departmental management and administration	143,715,863	137,115,863	...	...	144,175,511	144,175,511	...	...	...	...	287,891,374	281,291,374
	154,708,390	141,101,051	15,818,836	15,818,836	52,077,473	52,077,473	682,000	445,466	...	...	221,922,699	208,551,894
Sub-total	1,641,708,128	1,597,208,379	17,001,365	17,001,365	1,139,869,013	1,122,036,365	62,697,600	57,168,656	...	...	2,735,880,906	2,679,077,453
Revenues netted against expenditures	(62,697,600)	(57,168,656)	...	...	...	...	(62,697,600)	(57,168,656)	...	...	...	...
Total Department—Budgetary	1,579,010,528	1,540,039,723	17,001,365	17,001,365	1,139,869,013	1,122,036,365	...	...	...	...	2,735,880,906	2,679,077,453
Canadian Institutes of Health Research												
Creation and exchange of new health knowledge in support of the objective of Canadian Institutes of Health Research	35,115,713	29,606,650	...	...	518,717,333	494,540,211	...	...	...	...	553,833,046	524,146,861
Total Program—Budgetary	35,115,713	29,606,650	...	...	518,717,333	494,540,211	...	...	...	...	553,833,046	524,146,861
Hazardous Materials Information Review Commission												
Client services	3,312,153	3,050,611	...	...	...	...	...	...	...	...	3,312,153	3,050,611
Total Program—Budgetary	3,312,153	3,050,611	...	...	...	...	...	...	...	...	3,312,153	3,050,611
Patented Medicine Prices Review Board—												
Budgetary	4,238,223	3,951,186	...	...	...	...	...	...	...	...	4,238,223	3,951,186
Total Ministry—Budgetary	1,621,676,617	1,576,648,170	17,001,365	17,001,365	1,658,586,346	1,616,576,576	...	...	...	...	3,297,264,328	3,210,226,111

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants									
Health care policy									
...	860,000	350,000	(153,121)	1,056,879	...	1,056,879	...	...	858,900
...	...	...	...	...	...	...	...	...	11,000,000
...	860,000	350,000	(153,121)	1,056,879	...	1,056,879	...	...	11,858,900
Health promotion and protection									
World Health Organization									
...	100,000	...	...	100,000	...	100,000	...	...	100,000
...	5,000	...	...	5,000	...	5,000	...	...	5,000
...	5,000,000	...	...	5,000,000	...	5,000,000	...	...	5,000,000
Grant to the Canadian blood services: transition costs									
...
Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research									
...	12,330,000	2,669,000	(2,888,688)	12,110,312	...	12,110,312	...	...	9,989,681
...	3,000,000	...	...	3,000,000	...	3,000,000	...	...	3,000,000
...	8,010,000	...	(7,061,092)	948,908	...	948,908	...	...	5,676,365
Grants to eligible non-profit international organizations in support of their projects or programs on health									
...	...	500,000	...	500,000	...	500,000	...	...	...
...	...	200,000	(64,487)	135,513	...	135,513	...	...	...
...	...	1,125,000	...	1,125,000	...	1,125,000	...	...	...
...	...	375,000	...	375,000	...	375,000	...	...	...
...	28,445,000	4,869,000	(10,014,267)	23,299,733	...	23,299,733	...	...	23,771,046
Information and knowledge management									
Grant to the Canadian Institute for Health Information for the purpose of implementing the Health Information Roadmap Initiative									
...	...	95,000,000	...	95,000,000	...	95,000,000	...	...	...
...	29,305,000	100,219,000	(10,167,388)	119,356,612	...	119,356,612	...	...	35,629,946
Total—Grants									

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Contributions							
Health care policy							
Contributions to provincial and territorial governments, and to non-profit organizations in the health or social services field, in order to test and evaluate ways to improve the health care system of the future, specifically in the four priority areas which were agreed to by the federal and provincial/territorial governments (primary care, home care, pharmacare, integrated service delivery)							
...	21,769,000	...	5,094,618	26,863,618	26,863,618	...	40,657,142
...	1,390,000	...	1,671,232	3,061,232	3,061,232	...	2,346,956
...	...	16,000,000	...	16,000,000	...	16,000,000	...
...	...	...	(335,301)	(335,301)	(335,301)	...	(57,804)
...	23,159,000	16,000,000	6,430,549	45,589,549	29,589,549	16,000,000	42,946,294
Health promotion and protection							
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health							
...	93,000	...	1,248,442	1,341,442	1,341,442	...	1,219,562
...	5,250,000	...	787,321	6,037,321	6,037,321	...	8,353,181
...	1,845,000	...	(9,657)	1,835,343	1,835,343	...	1,666,652
...	66,178,000	...	(31,630,506)	34,547,494	34,547,494	...	27,941,318
...	14,500,000	...	(351,912)	14,148,088	14,148,088	...	14,499,976
...	82,088,000	...	(2,276,232)	79,811,768	79,811,768	...	75,455,319
...	20,604,000	...	(2,839,287)	17,764,713	17,764,713	...	22,585,800

...	19,045,000	...	612,850	19,657,850	...	19,657,850	...	19,757,435
...	...	12,599,385	(6,832,417)	5,766,968	...	3,934,320	1,832,648	...
...	209,603,000	12,599,385	(41,291,398)	180,910,987	...	179,078,339	1,832,648	171,479,243
<hr/>								
First Nations and Inuit health								
...	291,493,000	1,458,929	(18,548,131)	274,403,798	...	274,403,798	...	237,725,014
...	161,349,000	...	21,779,997	183,128,997	...	183,128,997	...	182,001,844
...	24,000,000	...	(11,786,833)	12,213,167	...	12,213,167	...	24,237,404
...	83,761,000	...	24,777,907	108,538,907	...	108,538,907	...	91,964,653
...	7,500,000	...	3,006,000	10,506,000	...	10,506,000	...	7,300,000
...	29,037,000	...	(14,005,668)	15,031,332	...	15,031,332	...	...
...	2,992,000	...	(314,397)	2,677,603	...	2,677,603	...	2,627,875
...	583,000	...	(61)	582,939	...	582,939	...	582,939
...	979,000	...	1,950,108	2,929,108	...	2,929,108	...	1,782,834
...	1,413,000	...	4,453,179	5,866,179	...	5,866,179	...	9,243,076
...	22,500,000	...	(1,419,149)	21,080,851	...	21,080,851	...	22,629,307
...	...	...	...	...	...	...	...	8,999,882
...	625,607,000	1,458,929	9,892,952	636,958,881	...	636,958,881	...	589,094,828
<hr/>								
Information and knowledge management								
...	2,230,000	...	8	2,230,008	...	2,230,008	...	2,318,324
...	38,000,000	...	(5,499,050)	32,500,950	...	32,500,950	...	2,025,000

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,962,450)	37,550	...	...	...
...	2,600,000	...	(1,592,499)	1,007,501	...	...	...
...	8,000,000	...	(596,572)	7,403,428	...	...	2,095,831
...
...	...	...	5,996,074	5,996,074	...	...	...
...
...	52,830,000	...	(3,654,489)	49,175,511	...	...	21,950,080
...	3,278,000	...	(209,750)	3,068,250	...	...	3,022,966
...	10,845,000	...	38,164,223	49,009,223	...	...	37,965,589
...	14,123,000	...	37,954,473	52,077,473	...	...	40,988,555
...	925,322,000	30,058,314	9,332,087	946,879,753	17,832,648	...	866,459,000
Total—Contributions				946,879,753	17,832,648	...	...
Other transfer payments				...	...	...	...
Health promotion and protection				...	...	...	...
Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system				55,800,000	...	...	29,600,000
Departmental Summary by Business Line				...	...	...	...
...	24,019,000	16,350,000	6,277,428	30,646,428	16,000,000	...	54,805,194
...	238,048,000	72,768,385	(50,805,665)	258,178,072	1,832,648	...	224,850,289
...	625,607,000	1,458,929	9,892,952	636,958,881	...	...	589,094,828
...	52,830,000	95,000,000	(3,654,489)	144,175,511	...	...	21,950,080
...	14,123,000	...	37,954,473	52,077,473	...	...	40,988,555
...	954,627,000	185,577,314	(335,301)	1,122,056,365	17,832,648	...	931,688,946
Total Department				1,122,056,365	17,832,648	...	...

Grants

Grants for research projects and personnel

...	394,885,000	110,832,333	...	505,717,333	support	481,540,211	...	363,833,798
...	14,000,000	(1,000,000)	...	13,000,000	Institute support grants	13,000,000	...	5,999,500
...	408,885,000	109,832,333	...	518,717,333	Total Program	494,540,211	24,177,122	...
...	1,363,512,000	295,409,647	(335,301)	1,658,586,346	Total Ministry	1,616,576,576	42,009,770	1,301,522,244

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Health promotion and protection	52,932,600	49,855,580	48,373,888
First Nations and Inuit health	9,083,000	6,867,610	7,201,790
Departmental management and administration	682,000	445,466	334,368
Total Ministry— Budgetary	62,697,600	57,168,656	55,910,046

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	...	247,224
Total tax revenues	...	247,224
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	8,199,542	2,277,760
Refunds of capital expenditures	17,696	35,344
Refunds of transfer payments	6,293,793	1,876,997
Adjustments to prior year's payables	...	7,393,898
	14,511,031	11,583,999
Sales of goods and services—		
Services of a non-regulatory nature	90,808	...
Sales of goods and information products	...	7,744
Other fees and charges—		
Outpatient services	3,302,451	833,126
Cost sharing agreements	24	264,213
Staff accommodation	234,698	388,581
Concessions	...	52,805
Sundries	18,316,002	108,642
	21,853,175	1,647,367
	21,943,983	1,655,111
Proceeds from the disposal of surplus Crown assets	624,274	762,024
Miscellaneous non-tax revenues—		
Food and drug penalties	398,972	95,764
Opium and narcotic penalties	1,001,557	488,146
Opium and narcotic seizures	...	4,116
Interest on overdue accounts	82,192	47,085
Sundries	1,409,960	7,816,381
	2,892,681	8,451,492
Total non-tax revenues	39,971,969	22,452,676
Total Department	39,971,969	22,699,850

	Current year	Previous year
	\$	\$
Canadian Institutes of Health Research		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds from previous years' awards	1,403,126	855,717
Refunds from previous years' services to outside parties	40,764	25,612
Adjustments to prior year's payables	257,094	...
	1,700,984	881,329
Proceeds from the disposal of surplus Crown assets	535	15,240
Miscellaneous non-tax revenues	6,277	58
Total Program	1,707,796	896,627
Hazardous Materials Information Review Commission		
Tax revenues—		
Goods and services tax	...	126
Total tax revenues	...	126
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,700	3,221
Adjustments to prior year's payables	...	1,874
	4,700	5,095
Sales of goods and services—		
Other fees and charges	799,770	728,020
Miscellaneous non-tax revenues	58,000	4,669
Total non-tax revenues	862,470	737,784
Total Program	862,470	737,910

	Current year	Previous year
	\$	\$
Patented Medicine Prices Review Board		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,985	...
Adjustments to prior year's payables	71	94,444
	4,056	94,444
Sales of goods and services—		
Services of a non-regulatory nature	20	...
Other fees and charges	62,599	...
	62,619	...
Proceeds from the disposal of surplus Crown assets	111	1,400
Miscellaneous non-tax revenues—		
Penalties	...	933,699
Total Program	66,786	1,029,543
Ministry Summary		
Tax revenues—		
Goods and services tax	...	247,350
Total tax revenues	...	247,350
Non-tax revenues—		
Refunds of previous years' expenditures	16,720,771	12,564,867
Sales of goods and services	22,806,372	2,383,131
Proceeds from the disposal of surplus Crown assets	624,920	778,664
Miscellaneous non-tax revenues	2,956,958	9,389,918
Total non-tax revenues	42,609,021	25,116,580
Total Ministry	42,609,021	25,363,930

SECTION 12

2001-2002

PUBLIC ACCOUNTS OF CANADA

Human Resources Development

Department

Canada Industrial Relations Board

Canadian Artists and Producers Professional Relations Tribunal

Canadian Centre for Occupational Health and Safety

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Department

Objectives

The objective of Human Resources Development Canada is to enable Canadians to participate fully in the workplace and the community.

Business Line Descriptions

Income security

The business line encompasses two major income security programs, the Canada pension plan (CPP) and Old age security (OAS). CPP benefits include retirement pensions, disability benefits, children's benefits, and survivor benefits. OAS benefits include the basic OAS pension, the Guaranteed income supplement (GIS) and the Allowance (AWL). This business line also negotiates and administers international social security agreements to ensure migrants to and from Canada are able to exercise the social security rights they acquired in both countries, to the greatest extent possible.

The administration of the CPP disability program comprises the adjudication of initial applications and one level of administrative appeal, the reassessment of ongoing eligibility and coordination of vocational rehabilitation. Staff prepare files for the Review Tribunal and Pension Appeals Board which process subsequent appeals and operate at arm's length from the Department processing.

To enhance our administration of programs, ISP will assist Canadians to better understand public pensions in the context of the overall retirement income system and how they can take action to achieve their retirement goals. This includes annual mailings of CPP statements to more than 12 million contributors and working with our partners in the Canadian retirement income system, including provincial governments and non-governmental organizations.

Employment insurance income benefits

This business line focuses on the:

- administration of the Employment insurance (EI) program including the processing of appeals;
- issuance of social insurance numbers and administration of the Social Insurance Registry; and
- delivery of government annuities payments.

Human resources investment

This business line strives to address both the social and economic priorities of Canadians by focussing on:

- promoting transition to, attachment to and reintegration into the labour market;
- increasing community, private and voluntary sector capacity to promote human development;
- promoting learning and skills development; and
- promoting social inclusion to enable full workplace and community participation by all, with special emphasis on children, youth-at-risk, the homeless, Aboriginal people, persons with disabilities and older Canadians.

These priorities will be achieved by taking an integrated and horizontal approach to human development. Human resources investment (HRI) programming reaches Canadians of all ages and at all stages of life as well as groups with distinct needs such as Aboriginal people, Canadians with disabilities and the homeless. HRI will pursue our goals by emphasizing preventative measures such as programming for youth-at-risk and the development and strengthening of HRDC's partnerships with the private, voluntary and not-for-profit sectors as well as with other levels of government.

The activities of the HRI business line include the provision of a range of information, coordination and advisory services, grants, contributions, loans and statutory

Labour

This business line includes four service lines:

Industrial relations assist in resolving disputes involving employers, unions and workers under federal jurisdiction, supporting and funding collaborative labour-management initiatives on workplace issues, and researching current and emerging industrial relations priorities. This service line also develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Labour operations encourages client awareness and acceptance of, and responds to non-compliance with, federal mandatory and legislated programs designed to bring about fair, safe, healthy and equitable work environments. This service line develops policies, legislation and regulations that respond to the emerging workplace in consultation with workers and employers.

Federal workers' compensation ensures, through administrative arrangements with provincial workers' compensation authorities, the provision of statutory employment injury and related claim benefits to eligible persons.

Legislation, policy research and management develops policies that respond to the emerging and the changing nature of the workplace and society. The service line promotes respect for labour standards and fosters cooperation on labour issues with unions, business, and governments in Canada and internationally. It researches, provides and promotes access to workplace information, and best workplace practices.

This business line includes:

- the management and operations of Systems activities supporting the delivery of services and benefits to our clients;
- program advice and guidance through policy and procedure development that supports joint delivery of business lines at the local, area and regional levels;
- direct clients services such as reception and direction of clients whether in-person or by phone at the local Human Resources Centres of Canada;
- national coordination and leadership of service delivery principles and projects.

Corporate services

This business line includes four service lines:

- Departmental executive is responsible for advice to Ministers, and the overall management of the Department including direction of operations, and coordination of delivery networks and integrated management processes;
- Policy and communications develops and evaluates policies and programs, co-ordinates international affairs, and provides structured, strategic communications advice and services that enable the Department to achieve corporate and business line objectives;
- Financial and administrative services provides administrative and financial services to support departmental clients in the achievement of their business line objectives, consistent with overall government policies;

- Human Resources provides human resources services and advocates and facilitates best human resource management practices so that the Department can meet its business objectives and ensure the well being of its employees.

Canada Industrial Relations Board

Objectives

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Business Line Descriptions

Canada Industrial Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the *Canada Labour Code* (Act); the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Artists and Producers Professional Relations Tribunal

Objectives

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and producers in the federal jurisdiction.

Business Line Descriptions

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objectives

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Business Line Descriptions*Canadian Centre for Occupational Health and Safety*

The Canadian Centre for Occupational Health and Safety (CCOHS) is Canada's national institute which promotes the fundamental right of Canadians to a healthy and safe working environment. CCOHS is independent from other federal and provincial departments and maintains a tripartite (labour, business, and government) governing council to help insure that intelligible, unbiased information is delivered to Canadians and their workplaces. The delivery of this information is provided via a toll free telephone based inquiries service or on a fee-for-service basis using the latest print and electronic technology. Information is gathered from numerous Canadian and international health and safety institutions and thereby provides Canadians with the most comprehensive, current, and reliable information. This information is distributed across Canada and to more than 50 countries.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$
...	474,966,000	...	...	474,966,000	1	Department			
...	...	...	...	...	1a	Operating expenditures			
...	...	1	...	1	1b	Transfer of \$47,551,251 from Human Resources Development Vote 5			
...	...	1	...	1		Transfer of \$45,408,559 from Human Resources Development Vote 5			
...	...	...	92,959,810	92,959,810		Transfer from: Vote 5			
...	...	...	4,411,000	4,411,000		TB Vote 5 ⁽¹⁾			
...	...	...	8,266,300	8,266,300		TB Vote 10 ⁽¹⁾			
...	...	...	22,709,000	22,709,000		TB Vote 15 ⁽¹⁾			
...	474,966,000	2	128,346,110	603,312,112		Total—Vote 1	576,635,663	26,676,449	546,697,307
...	1,062,797,000	...	...	1,062,797,000	5	Grants and contributions			
...	...	1	...	1	5a	Grants			
...	...	...	(92,959,810)	(92,959,810)		Transfer to: Vote 1			
...	...	...	(24,810)	(24,810)		Vote 6a			
...	1,062,797,000	1	(92,984,620)	969,812,381		Total—Vote 5	823,393,057	146,419,324	765,701,226
...	...	...	...	...	6a	Pursuant to section 25 of the <i>Financial Administration Act</i> , payment to reimburse the Government Amnities Account in respect of 187 overpayments made from the Account and interest due, amounting in the aggregate to \$24,810.54—Transfer of \$24,810 from Human Resources Development Vote 5			
...	...	1	24,810	24,810		Transfer from Vote 5			
...	...	1	24,810	24,811		Total—Vote 6a	24,811	...	11,758
...	52,122	...	15,866	67,988	(S)	Minister of Human Resources Development—Salary and motor car allowance			
...	52,122	...	15,866	67,988	(S)	Minister of Labour—Salary and motor car allowance	67,988	...	51,597
...	...	...	...	...	(S)	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>		...	51,597
...	135,908,000	13,000,000	(56,411,637)	92,496,363	(S)	Interest payments under the <i>Canada Student Loans Act</i>	92,496,363	...	68,635,571
...	1,284,000	(184,000)	(432,860)	667,140	(S)	Liabilities under the <i>Canada Student Loans Act</i>	667,140	...	1,379,043
...	92,697,000	(1,997,000)	(93,629,324)	(2,929,324)	(S)	Interests and other payments under the <i>Canada Student Financial Assistance Act</i>	(2,929,324)	...	65,938,838
...	344,919,000	27,781,000	(38,849,658)	333,850,342	(S)	<i>Canada Student Financial Assistance Act</i> —Canada study grants	333,850,342	...	533,418,647
...	120,100,000	(42,100,000)	(8,257,728)	69,742,272	(S)		69,742,272	...	56,585,464

Department
 Operating expenditures
 Transfer of \$47,551,251 from Human Resources Development Vote 5
 Transfer of \$45,408,559 from Human Resources Development Vote 5
 Transfer from: Vote 5
 TB Vote 5 ⁽¹⁾
 TB Vote 10 ⁽¹⁾
 TB Vote 15 ⁽¹⁾
 Total—Vote 1
 Grants and contributions
 Grants
 Transfer to: Vote 1
 Vote 6a
 Total—Vote 5
 Pursuant to section 25 of the *Financial Administration Act*, payment to reimburse the Government Annuities Account in respect of 187 overpayments made from the Account and interest due, amounting in the aggregate to \$24,810.54—Transfer of \$24,810 from Human Resources Development Vote 5
 Transfer from Vote 5
 Total—Vote 6a
 Minister of Human Resources Development—Salary and motor car allowance
 Minister of Labour—Salary and motor car allowance
 Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*
 Interest payments under the *Canada Student Loans Act*
 Liabilities under the *Canada Student Loans Act*
 Interests and other payments under the *Canada Student Financial Assistance Act*
Canada Student Financial Assistance Act—Canada study grants

Ministry Summary—Concluded

Source of authorities					Disposition of authorities												
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year			
	\$	\$	\$				\$	\$	\$	\$	\$	\$					
...	499,000,000	(137,000,000)	(27,791,979)		334,208,021	(S)	Grants to the trustees of Registered Education Savings Plans pursuant to Part III.1 of the <i>Department of Human Resources Development Act</i>							334,208,021	...	433,546,383	
...	35,000	...	(10,381)		24,619	(S)	Supplementary retirement benefits—Annuities agents' pensions							24,619	...	28,807	
...	703,000	...	289,532		992,532	(S)	Labour adjustment benefit payments (<i>Labour Adjustment Benefits Act</i>)							992,532	...	2,076,604	
...	45,553,000	17,447,000	(13,919,729)		49,080,271	(S)	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)							49,080,271	...	66,079,651	
...	15,400,000	(1,200,000)	74,935		14,274,935	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>							14,274,935	...	16,794,965	
...	19,533,000,000	149,000,000	74,216,538		19,756,216,538	(S)	Old age security payments (<i>Old Age Security Act</i>)							19,756,216,538 ⁽²⁾	...	18,839,827,505 ⁽²⁾	
...	5,236,000,000	...	(19,216,920)		5,216,783,080	(S)	Guaranteed income supplement payments (<i>Old Age Security Act</i>)							5,216,783,080 ⁽²⁾	...	5,031,062,282 ⁽²⁾	
...	412,000,000	(22,000,000)	2,372,184		392,372,184	(S)	Allowance payments (<i>Old Age Security Act</i>)							392,372,184 ⁽²⁾	...	387,631,235 ⁽³⁾	
...	181,252,000	...	7,535,221		188,787,221	(S)	Contributions to employee benefit plans							188,787,221	...	191,447,737	
...	...	...	343,347		343,347	(S)	Civil service insurance actuarial liability adjustment							343,347	...	197,296
...	...	...	307,555		578,155	(S)	Spending of proceeds from the disposal of surplus Crown assets							389,528	...	345,391
270,600	...	...	8,305,494		8,305,494	(S)	Refunds of amounts credited to revenues in previous years							8,305,494	...	50,741
270,600	28,155,718,244	2,747,004	(129,657,378)		28,029,078,470		Total budgetary							27,855,794,070	173,095,773	188,627	27,007,559,645
...	1,900,000,000	(217,000,000)	...		1,683,000,000	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)							1,544,144,616	138,855,384	...	1,415,271,522
270,600	28,155,718,244	2,747,004	(129,657,378)		28,029,078,470		Total Department—							27,855,794,070	173,095,773	188,627	27,007,559,645
...	1,900,000,000	(217,000,000)	...		1,683,000,000		Budgetary							1,544,144,616	138,855,384	...	1,415,271,522
...		Non-budgetary						

Total Department—									
270,600	28,155,718,244	2,747,004	(129,657,378)		28,029,078,470	27,855,794,070	173,095,773	188,627	27,007,559,645
...	1,900,000,000	(217,000,000)	...		1,683,000,000	1,544,144,616	138,855,384	...	1,415,271,522

Canada Industrial Relations Board									
				10					
				Program expenditures					
				10a					
				Program expenditures					
				10b					
				Transfer from TB Vote 15 ⁽¹⁾					
				Total—Vote 10					
				Contributions to employee benefit plans					
				(S)					
				(S)					
				Spending of proceeds from the disposal of surplus Crown assets					
				Total Program—Budgetary					
				Canadian Artists and Producers Professional Relations Tribunal					
				Program expenditures					
				15					
				Transfer from TB Vote 15 ⁽¹⁾					
				Total—Vote 15					
				(S)					
				Contributions to employee benefit plans					
				Total Program—Budgetary					
				Canadian Centre for Occupational Health and Safety					
				Program expenditures					
				20					
				20a					
				Program expenditures					
				20b					
				Transfer from: TB Vote 10 ⁽¹⁾					
				TB Vote 15 ⁽¹⁾					
				Total—Vote 20					
				Appropriations not required for the current year					
				Total Program—Budgetary					
				Total Ministry—Budgetary					
				Non budgetary					

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(L) Non-budgetary authority (loan, investment or advance).

(i) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

(2) The breakdown of *Old Age Security Act* payments into o

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income security	288,122,601	282,534,652	4,532,712	4,532,712	25,365,371,802	25,365,371,802	168,200,000	168,200,000	...	...	25,489,827,115	25,484,239,166
Employment insurance income benefits	557,306,338	547,839,738	1,683,807	1,683,807	343,347	343,347	495,050,600	487,817,000	...	...	64,282,892	62,049,892
Human resources investment—												
Budgetary	481,286,566	478,498,337	3,942,132	3,942,132	3,897,904,696	3,689,444,279	241,416,558	241,416,558	...	...	4,141,716,836	3,930,468,190
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616
Labour	176,777,039	176,380,359	592,995	592,995	2,308,525	1,820,885	69,936,121	69,936,121	...	...	109,742,438	108,838,118
Service delivery support	464,661,046	451,202,441	64,431,864	64,431,864	...	...	348,428,000	348,428,000	...	...	180,664,910	167,206,305
Corporate services	500,138,098	496,411,843	8,400,823	8,400,823	...	...	319,494,642	318,169,000	...	...	189,044,279	186,643,666
Employment benefits and support measures authorized under Part II of the <i>Employment Insurance Act</i>	...	...	...	...	(2,146,200,000)	(2,083,671,267)	...	...	...	...	(2,146,200,000)	(2,083,671,267)
Sub-total—												
Budgetary	2,468,291,688	2,432,867,370	83,584,333	83,584,333	27,119,728,370	26,973,309,046	1,642,525,921	1,633,966,679	...	...	28,029,078,470	27,855,794,070
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616
Revenues netted against expenditures (1,585,875,921) (1,577,316,679) (56,650,000) (56,650,000)												...
Total Department—	882,415,767	855,550,691	26,934,333	26,934,333	27,119,728,370	26,973,309,046	...	...	...	...	28,029,078,470	27,855,794,070
Budgetary	...	...	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Canada Industrial Relations Board—												
Budgetary	13,168,148	12,643,040	...	...	...	...	...	...	...	...	13,168,148	12,643,040
Canadian Artists and Producers Professional Relations Tribunal—												
Budgetary	1,750,000	1,261,077	...	...	...	...	...	...	...	...	1,750,000	1,261,077
Canadian Centre for Occupational Health and Safety												
Canadian Centre for Occupational Health and Safety	9,117,864	7,573,586	...	...	...	...	5,841,000	4,407,248	...	...	3,276,864	3,166,338
Revenues netted against expenditures (5,841,000) (4,407,248)												...
Total Program—Budgetary	3,276,864	3,166,338	...	...	...	...	...	...	...	...	3,276,864	3,166,338
Total Ministry—												
Budgetary	900,610,779	872,621,146	26,934,333	26,934,333	27,119,728,370	26,973,309,046	...	...	...	...	28,047,273,482	27,872,864,525
Non-budgetary	...	...	...	...	...	...	...	...	...	...	1,683,000,000	1,544,144,616

Transfer Payments

Source of authorities				Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Used in the current year			Available for use in subsequent years		
	Main Estimates	Supplementary Estimates				Variance					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants											
Income security											
...	19,533,000,000	149,000,000	74,216,538	19,756,216,538	(S) Old age security payments	19,756,216,538 ⁽¹⁾	18,839,827,505 ⁽¹⁾
...	5,236,000,000	...	(19,216,920)	5,216,783,080	(S) Guaranteed income supplement payments	5,216,783,080 ⁽¹⁾	5,031,062,282 ⁽¹⁾
...	412,000,000	(22,000,000)	2,372,184	392,372,184	(S) Allowance payments	392,372,184 ⁽¹⁾	387,631,235 ⁽¹⁾
...	25,181,000,000	127,000,000	57,371,802	25,365,371,802		25,365,371,802	...	...	24,258,521,022	...	...
Employment insurance income benefits adjustment											
...	...	...	343,347	343,347	(S) Civil service insurance actuarial liability adjustment	343,347	...	...	...	...	...
Human resources investment											
Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development											
...	8,167,000	...	(654,999)	7,512,001	Grants to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	412,046	7,099,955	...	645,487	...	...
...	28,150,000	...	(3,269,250)	24,880,750	Grants to non-profit organizations for activities eligible for support through the Social Development partnerships program	24,878,080	2,670	...	24,180,721	...	...
...	7,045,000	1	654,999	7,700,000	(S) Grants to the trustees of Registered Education Savings Plans (RESPs) for the benefit of beneficiaries named under those RESPs, pursuant to the Canada Education Savings Grant regulations of the <i>Department of Human Resources Development Act</i>	7,385,472	314,528	...	5,674,472	...	...
...	499,000,000	(137,000,000)	(27,791,979)	334,208,021	(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> regulations	334,208,021	...	...	433,546,383	...	...
...	120,100,000	(42,100,000)	(8,257,728)	69,742,272	(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe severe economic disruption in an industry or region	69,742,272	...	...	56,585,464	...	...
...	703,000	...	289,532	992,532	Items not required for the current year	992,532	...	...	2,076,604	...	10,134
...	663,165,000	(179,099,999)	(39,029,425)	445,035,576		437,618,423	7,417,151	...	522,719,265	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	7,000	...	...	7,000	...	7,000
...	19,000	...	...	19,000	...	19,000
...	15,000	...	...	15,000	...	15,000
...	12,000	...	...	9,720	2,280	9,720
...	7,000	...	(1,475)	5,525	...	5,300
...	60,000	...	(1,475)	56,245	2,280	56,020
...	25,844,225,000	(52,099,999)	18,684,249	25,803,389,817	7,419,433	24,781,296,307
Contributions						
...	...	...	...	...	...	197,296
Employment insurance income benefits						
Items not required for the current year						
Human resources investment						
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market						
...	606,758,000	...	(45,914,611)	516,387,605	44,455,784	507,668,916
Employability assistance for people with disabilities—Payments to provincial and territorial governments, in accordance with bilateral agreements, for the provision of a range of measures to enhance the economic participation of working-age adults with disabilities in the labour market by helping them to prepare for, attain and retain employment						
...	192,000,000	...	(2,841,000)	189,158,997	3	189,159,030
Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more result-oriented, accessible, relevant and accountable learning system						
...	3,400,000	...	1,125,000	2,862,775	1,662,225	3,345,704
Contributions to non-profit organizations, community groups, educational institutions, professional associations, provincial/territorial government departments, and local, regional or national First Nations and Inuit non-profit organizations to support child care initiatives						
...	46,224,000	...	(44,091,707)	1,831,305	300,988	4,424,854

Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies (Office of Learning Technology)

Homelessness—Contributions to provinces, territories, municipalities, other public bodies, organizations, community groups, employers and individuals to support activities to help alleviate and prevent homelessness across Canada

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy

Labour

Labour-management partnerships program

Labour Commission

Total—Contributions

Ministry Summary by Business Line

Income security

Employment insurance income benefits

Human resources investment

Labour

Total Ministry

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Respendable Amounts

Department	Authorities available in the current year	Authorities used in the current year	Authorities available in the current year	Authorities used in the current year
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Income security				
Recoverable expenditures on behalf of the Canada Pension Plan	168,200,000	168,200,000	151,881,263	
Employment insurance income benefits				
Recoverable expenditures from the Employment Insurance Account	495,050,600	487,817,000	449,250,000	
Human resources investment				
Recoverable expenditures from the Employment Insurance Account	241,416,558	241,416,558	213,729,000	
Labour				
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	69,936,121	69,936,121	46,632,454	
Service delivery support				
Recoverable expenditures from the Employment Insurance Account	309,012,000	309,012,000	314,087,000	
Recoverable expenditures on behalf of the Canada Pension Plan	39,416,000	39,416,000	23,616,000	
	348,428,000	348,428,000	337,703,000	
Corporate services				
Recoverable expenditures from the Employment Insurance Account	280,269,642	278,944,000	252,821,000	
Recoverable expenditures on behalf of the Canada Pension Plan	39,225,000	39,225,000	33,186,000	
	319,494,642	318,169,000	286,007,000	
Total Department—Budgetary	1,642,525,921	1,633,966,679	1,485,202,717	
Canadian Centre for Occupational Health and Safety				
Budgetary (respendable revenues)				
Canadian Centre for Occupational Health and Safety	5,841,000	4,407,248	4,328,850	
CCINFodise				
Total Program—Budgetary	5,841,000	4,407,248	4,328,850	
Total Ministry—Budgetary	1,648,366,921	1,638,373,927	1,489,531,567	

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	15,923
Total tax revenues	...	15,923
Non-tax revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	83,433	...
Other accounts—		
Interest on Canada student loans	107,616,198	47,007,199
	107,699,631	47,007,199
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,981,532	2,359,282
Salary overpayments	...	1,731,879
Recovery of bad debts	...	592,206
Recovery of previous year's losses of money	...	2,500
Department 36—Overpayment reported in the Departmental Accounts Receivable System (DARS)	...	20,773,811
National training program—		
Allowances	...	1,240,403
Industrial	...	3,474,330
Canadian jobs strategy—		
Job entry	...	3,885
Job development	...	861,751
Skill investment	...	26,620
Previous year—Advance claimed	...	290,322
Other—Recovery of overpayments	...	3,939,380
Manpower mobility and trainee travel grant	...	(2,433)
Canada Works and Young Canada Works	...	137,197
Community employment program	...	42,488
The Atlantic Groundfish Strategy (TAGS)—Payments to fishermen and companies	...	1,696,661
Labour Market Agreement (LMA)—Contributions to provinces	...	557,909
Recovery of salary costs—Secondments	...	173,313
Departmental Accounts Receivable System (DARS)—		
Receipts from Private Collection Agency (PCA)	...	4,348
Family allowance overpayment	...	1,551
Sundries	...	3,481,782
Adjustments to prior year's payables	136,366,034	117,847,632
	138,347,566	159,236,817

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services—			Canada Industrial Relations Board		
Rights and privileges	...	56,450	Non-tax revenues—		
Sales of goods and information products—			Refunds of previous years' expenditures	5,072	10,598
Sale of Registered Education Savings Plan (RESP)			Sales of goods and services—		
publications	...	69,480	Sales of goods and information products	1,545	3,784
Other fees and charges—			Proceeds from the disposal of surplus Crown assets	209	414
Access to information	7,842	11,025	Total Program	6,826	14,796
Special services	...	26,243			
Sundries	7,842	102,707	Canadian Centre for Occupational Health and Safety		
	7,842	139,975	Tax revenues—		
	7,842	265,905	Goods and services tax	...	81,548
			Total tax revenues	...	81,548
Proceeds from the disposal of surplus Crown assets—			Non-tax revenues—		
Proceeds from the disposal of capital assets	207,454	423,201	Sales of goods and services—		
Proceeds from the disposal of surplus Crown assets	100,101	...	Sales of goods and information products	78,474	...
	307,555	423,201	Proceeds from the disposal of surplus Crown assets	...	431
			Total non-tax revenues	78,474	431
Miscellaneous non-tax revenues—			Total Program	78,474	81,979
Rights and privileges	9,966	...			
Crown housing	118,399	91,710	Ministry Summary		
Administration cost recovery—Injury			Tax revenues—		
compensation program	2,305,397	...	Goods and services tax	...	97,471
Other fees and charges	162,935	...	Total tax revenues	...	97,471
Recovery employee benefit costs—			Non-tax revenues—		
Employment insurance	111,697,831	118,160,000	Return on investments	107,699,631	47,007,199
Canada Pension Plan	24,417,137	23,937,882	Refunds of previous years' expenditures	138,352,638	159,247,415
Interest on accounts receivable	147,608	3,045	Sales of goods and services	87,861	269,689
Interest on trust account—Private collection			Proceeds from the disposal of surplus Crown assets	307,764	424,046
agency	...	43,984	Miscellaneous non-tax revenues	146,087,105	223,026,579
<i>Employment Insurance Act</i> fines	1,204,531	617,770	Total non-tax revenues	392,534,999	429,974,928
Fines and penalties remitted by the court as the result			Total Ministry	392,534,999	430,072,399
of prosecutions under the Canada Labour Code					
Canada student loans—Principal	340,725	55,417			
Annuities account—Principal	...	72,733,972			
Annuities account—Actuarial surplus	4,596,851	5,573,731			
Legal cost	573,235	...			
Sundries	512,490	1,809,068			
	146,087,105	223,026,579			
Total non-tax revenues	392,449,699	429,959,701			
Total Department	392,449,699	429,975,624			

SECTION 13

2001-2002

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

CONTENTS

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Ministry summary	13.3
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Department

Administration Program

Objectives

To provide for policy direction and sound management of the Indian and Inuit Affairs and Northern Affairs programs and for efficient and effective planning, accounting, personnel, communications and other administrative support.

Business Line Descriptions*Administration*

Provides policy direction and administrative support to the Indian and Inuit Affairs and Northern Affairs programs through executive direction, policy and strategic direction, and corporate support.

Indian and Inuit Affairs Program

Objectives

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Business Line Descriptions*Claims*

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and treaties by settling specific claims and monitoring implementation agreements; provides research funding to native claimants; and supports the Department of Justice in relation to litigation focusing on First Nations.

Indian and Inuit programming

Supports Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; and to fulfil Canada's constitutional and statutory obligations and responsibilities to Indian and Inuit people.

Northern Affairs Program

Objectives

To promote the political, economic, scientific and social development of Canada's North; to assist northerners, including aboriginal groups, to develop political and economic institutions which will enable them to assume increasing responsibility within the Canadian federation; to effectively manage and regulate the sustainable development of the North's natural resources in preparation for devolution to the territorial governments; to preserve, maintain, protect and rehabilitate the northern environment; and to manage ongoing federal interests in the North, including federal northern policy, federal-territorial relations and claims and self-government implementation, and federal circum-polar activities.

Business Line Descriptions*Northern affairs programming*

This business line provides for the development and implementation of policies and programs related to the political, economic, social and sustainable development of Canada's North. It manages the constitutional relationship between the Department and the territorial governments, negotiates and implements resource transfers to northern governments, and provides continuing coordination and direction to the management of ongoing federal interests in the North. This business line provides for the management of the North's natural resources and the protection and enhancement of the Arctic environment, both nationally

and internationally. It coordinates the implementation of northern land claims and enhances Aboriginal interests in the development of the North, as well as in the fur industry throughout Canada. The development and implementation of science and technology-related programs are promoted nationally and internationally.

Canadian Polar Commission**Objectives**

To promote the development and dissemination of knowledge in respect of the polar regions.

Business Line Descriptions*Canadian Polar Commission*

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; help establish a polar information network as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	72,901,000	...	...	72,901,000	1	Administration Program	...	...	...
...	...	27,080,237	...	27,080,237	1a	Program expenditures	...	...	...
...	...	...	...	...	1b	Transfer of \$5,735,586 from Indian Affairs and Northern Development Vote 10	...	...	...
...	...	1	...	5,735,586		Transfer from: Vote 10	...	...	...
...	...	...	5,735,586	894,700		TB Vote 10 ⁽¹⁾
...	...	...	894,700	3,290,000		TB Vote 15 ⁽¹⁾
...	72,901,000	27,080,238	9,920,286	109,901,524		Total—Vote 1	109,047,034	854,490	99,592,699
...	52,122	...	15,866	67,988	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	67,988	...	51,597
...	8,068,000	...	340,000	8,408,000	(S)	Contributions to employee benefit plans	8,408,000	...	8,811,000
4,673	...	...	...	4,673	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,673	16,923
4,673	81,021,122	27,080,238	10,276,152	118,382,185		Total Program—Budgetary	117,523,022	859,163	108,472,219
...	272,735,000	...	...	272,735,000	5	Indian and Inuit Affairs Program	...	...	...
...	...	30,305,443	...	30,305,443	5a	Operating expenditures	...	...	...
...	...	...	10,141,000	10,141,000		Operating expenditures	...	...	...
...	272,735,000	30,305,443	10,141,000	313,181,443		Transfer from TB Vote 15 ⁽¹⁾	291,751,538	21,429,905	388,088,885
...	35,800,000	...	...	35,800,000	10	Total—Vote 5	...	...	...
...	...	...	(5,735,586)	(5,735,586)		Capital expenditures	...	...	...
...	...	...	(14,521,841)	(14,521,841)		Transfer to: Vote 1	...	...	...
...	...	...	(8,946,889)	(8,946,889)		Vote 15	...	...	...
...	35,800,000	...	(29,204,316)	6,595,684		Vote 40	...	...	...
...	4,285,133,000	...	...	4,285,133,000	15	Total—Vote 10	5,453,187	1,142,497	2,140,591
...	...	37,184,447	...	37,184,447	15a	Grants and contributions	...	...	...
...	...	...	...	...	15b	Grants	...	...	...
...	...	1	...	14,521,841		Transfer of \$14,521,841 from Indian Affairs and Northern Development Vote 10	...	...	...
...	...	...	14,521,841	14,521,841		Transfer from Vote 10	4,334,634,859	2,204,430	4,218,510,866
...	4,285,133,000	37,184,448	14,521,841	4,336,839,289		Total—Vote 15	...	...	...

Ministry Summary—Continued

Source of authorities							Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$							\$	\$	
...	...	15,000	...	(15,000)	...	(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	...	...	...	...	...
...	...	2,000,000	...	(1,923,390)	76,610	(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	76,610	...	...	...	40,923
...	...	1,400,000	...	248,012	1,648,012	(S)	Indian annuities (<i>Indian Act</i>)	1,648,012	...	...	...	1,639,034
...	...	148,134,000	1,000,000	(7,912)	149,126,088	(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	149,126,088	...	...	...	164,792,102
...	...	23,169,000	...	975,000	24,144,000	(S)	Contributions to employee benefit plans	24,144,000	...	...	...	23,000,000
32,562,584	...	...	...	...	32,562,584	(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	38,518	...	32,524,066	...	168,071
...	...	...	...	361,589	361,589	(S)	Court awards	361,589	...	...	...	258,919
82,320	...	...	...	212,067	294,387	(S)	Spending of proceeds from the disposal of surplus Crown assets	70,917	30,215	193,255	...	41,259
...	...	...	...	213,778	213,778	(S)	Refunds of amounts credited to revenues in previous years	213,778	...	...	...	...
32,644,904	4,768,386,000	68,489,891	(4,477,331)	4,865,043,464		L20	Total budgetary	4,807,519,096	24,807,047	32,717,321	4,798,680,650	
47,997,851	...	...	...	...	47,997,851		Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> . Limit \$48,550,835 (Net)	(14,492)	...	48,012,343	(7,760)	
...	32,853,000	...	...	...	32,853,000	L20	Loans to native claimants (Gross)					
...	...	6,000,000	...	...	6,000,000	L20a	Loans to native claimants (Gross)					
...	32,853,000	6,000,000	...	...	38,853,000		Total—Vote L20	34,623,657	4,229,343	...	...	57,154,530
...	37,840,000	...	...	...	37,840,000	L25	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission Process (Gross)	28,545,989	9,294,011	...	...	...
...	400,000	...	...	...	400,000	L30	Loans to the Council of Yukon First Nations for interim benefits to the Yukon elders (Gross)	314,437	85,563	...	...	328,014
47,997,851	71,093,000	6,000,000	...	...	125,090,851		Total non-budgetary	63,469,591	13,608,917	48,012,343	57,474,784	
32,644,904	4,768,386,000	68,489,891	(4,477,331)	4,865,043,464			Total Program—Budgetary	4,807,519,096	24,807,047	32,717,321	4,798,680,650	
47,997,851	71,093,000	6,000,000	...	...	125,090,851		Non-budgetary	63,469,591	13,608,917	48,012,343	57,474,784	

					Northern Affairs Program				
35	Operating expenditures	84,729,000	...	...	84,729,000	...	...	...	...
35a	Operating expenditures	30,300,174	...	...	30,300,174	...	...	...	...
	Transfer from TB Vote 15 ⁽¹⁾	2,652,000	...	...	2,652,000	...	...	...	...
	Transfer to Vote 45	(1,364,255)	...	...	(1,364,255)	...	...	...	...
	Total—Vote 35	116,316,919	...	...	116,316,919	...	...	...	...
40	Grants and contributions	53,104,900	...	...	53,104,900	...	...	...	...
40a	Grants and contributions	9,650,501	...	...	9,650,501	...	...	...	...
40b	Transfer of \$8,946,889 from Indian Affairs and Northern Development Vote 10	1	...	...	1	...	...	...	...
	Transfer from Vote 10	8,946,889	...	...	8,946,889	...	...	...	...
	Total—Vote 40	71,702,291	...	...	71,702,291	...	...	...	...
45	Payments to Canada Post Corporation	15,600,000	...	...	15,600,000	...	...	...	...
45a	Payments to Canada Post Corporation	8,000,000	...	...	8,000,000	...	...	...	...
45b	Transfer of \$1,364,255 from Indian Affairs and Northern Development Vote 35	1	...	...	1	...	...	...	...
	Transfer from Vote 35	1,364,255	...	...	1,364,255	...	...	...	...
	Total—Vote 45	24,964,256	...	...	24,964,256	...	...	...	...
(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	2,122,397	...	...	2,122,397	...	...	...	...
(S)	Contributions to employee benefit plans	7,018,000	...	...	7,018,000	...	...	...	...
(S)	Refunds of amounts credited to revenues in previous years	3,680,395	...	...	3,680,395	...	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	11,458	...	...	11,458	...	...	...	...
	Total budgetary	225,815,716	...	...	225,815,716	...	...	...	...
L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Net)	306,304	...	...	306,304	...	...	...	...
L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> and last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)	6,550,853	...	...	6,550,853	...	...	...	...
	Total	101,335,253	...	...	101,335,253	...	...	...	...

Programs by Business Line

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Department																		
Administration Program—																		
Budgetary	109,572,445	108,713,282	8,351,740	8,351,740	458,000	458,000	...	...	...	...	...	...	...	...	...	118,382,185	117,523,022	
Indian and Inuit Affairs																		
Program																		
Claims—																		
Budgetary	92,378,382	91,547,472	2,590,895	2,590,895	485,872,210	485,872,210	...	...	...	...	...	...	...	...	...	583,045,917	580,010,577	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	125,090,851	63,469,591	
Indian and Inuit programming	264,884,101	210,395,073	17,576,697	17,576,697	3,999,536,749	3,999,536,749	...	...	...	...	...	...	...	...	...	4,281,997,547	4,227,508,519	
Total Program—																		
Budgetary	357,262,483	301,942,545	20,167,592	20,167,592	4,487,613,389	4,485,408,959	...	...	...	...	...	...	...	...	...	125,090,851	63,469,591	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,865,043,464	4,807,519,096	
Northern Affairs Program																		
Northern affairs programming—																		
Budgetary	150,106,166	143,814,817	4,007,259	4,007,259	71,702,291	71,551,785	...	...	...	...	...	...	...	...	...	225,815,716	219,373,861	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,857,157	794	
Total Program—																		
Budgetary	150,106,166	143,814,817	4,007,259	4,007,259	71,702,291	71,551,785	...	...	...	...	...	...	...	...	...	225,815,716	219,373,861	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,857,157	794	
Total Department—																		
Budgetary	616,941,094	554,470,644	32,526,591	32,526,591	4,559,773,680	4,557,418,744	...	...	...	...	...	...	...	...	...	136,948,008	136,948,008	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,209,241,365	5,144,415,979	
Canadian Polar																		
Commission—																		
Budgetary	982,642	982,315	...	...	18,000	10,000	...	...	...	...	...	...	...	...	...	1,000,642	992,315	
Total Ministry—																		
Budgetary	617,923,736	555,452,959	32,526,591	32,526,591	4,559,791,680	4,557,428,744	...	...	...	...	...	...	...	...	...	136,948,008	136,948,008	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,210,242,007	5,145,408,294	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Variance		
\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	...	458,000	...	...	458,000
...	458,000	...	...	458,000	...	...	458,000
Department							
Administration Program							
Contributions							
Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art							
...	458,000	...	...	458,000	...	...	458,000
...	458,000	...	...	458,000	...	...	458,000
Total Program							
Indian and Inuit Affairs Program							
Grants							
Claims							
...	47,634,000	...	(680,852)	46,953,148	...	...	45,252,962
...	21,391,000	...	(304,904)	21,086,096	...	...	13,803,689
...	311,000	...	(332)	310,668	...	...	302,000
...	77,888,000	37,184,448	58,725,559	173,798,007	...	...	105,134,929
...	13,515,000	...	(4,365,479)	9,149,521	...	...	13,489,123
...	148,134,000	1,000,000	(7,912)	149,126,088	...	...	164,792,102
...	23,775,000	...	(1,793,221)	21,981,779	...	...	21,981,681
...	2,500,000	...	(1,369,069)	1,130,931	...	...	1,033,445
...	2,500,000	...	(1,311,203)	1,188,797	...	...	1,025,519

Grants to aboriginal organizations pursuant to final self-government or treaty agreements				4,000,000			
...	4,000,000	...	...	...	...	...	...
...	5,850,000	...	(5,850,000)	...	...	...	...
...	347,498,000	38,184,448	43,042,587	428,725,035	428,725,035	...	366,835,450
Indian and Inuit programming							
...	1,400,000	...	248,012	1,648,012	1,648,012	...	1,639,034
...	300,000	...	...	300,000	300,000	...	300,000
...	400,000	...	(382,615)	17,385	17,385	...	26,199
...	4,500,000	...	(2,168,851)	2,331,149	2,331,149	...	3,001,490
...	45,000	...	(1,709)	43,291	43,291	...	25,584
...	11,000,000	...	(7,534,816)	3,465,184	3,465,184	...	6,692,149
...	5,621,000	...	(1,488,168)	4,132,832	4,132,832	...	3,894,108
...	136,000	...	(132,850)	3,150	3,150	...	5,932
...	186,795,000	...	(64,400,518)	122,394,482	122,394,482	...	122,017,478
...	24,569,000	...	(731,200)	23,837,800	23,837,800	...	23,011,051
...	3,200,000	...	554,678	3,754,678	3,754,678	...	3,200,000
...	8,058,000	...	...	8,058,000	8,058,000	...	7,900,000
...	5,608,000	...	(490,733)	5,117,267	5,117,267	...	5,120,904
...	1,253,000	...	(500)	1,252,500	1,252,500	...	1,247,500
...	34,988,000	...	(142,028)	34,845,972	34,845,972	...	31,093,100
...	26,021,000	...	...	26,021,000	26,021,000	...	25,462,913
...	...	...	...	...	...	...	5,022,500
...	313,894,000	...	(76,671,298)	237,222,702	237,222,702	...	239,659,942
...	661,392,000	38,184,448	(33,628,711)	665,947,737	665,947,737	...	606,495,392
Contributions							
Claims							
...	8,229,000	...	3,615,533	11,844,533	11,844,533	...	11,636,636

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Variance	Used in the current year	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	647,000	...	78,745	725,745	...	725,745	...	650,745
...	31,568,000	...	(6,306,738)	25,261,262	...	23,056,832	...	24,567,445
...	550,000	...	868,901	1,418,901	...	1,418,901	...	701,826
...	200,000	...	71,929	271,929	...	271,929	...	161,741
...	3,136,000	...	(1,582,356)	1,553,644	...	1,553,644	...	1,323,644
...	11,000,000	...	899,536	11,899,536	...	11,899,536	...	10,648,953
...	5,000,000	...	(2,953,945)	2,046,055	...	2,046,055	...	570,884
...	5,040,000	...	(710,000)	4,330,000	...	4,330,000	...	4,245,600
...	65,370,000	...	(6,018,395)	59,351,605	...	57,147,175	...	54,507,474
...	505,000	...	(505,000)	...	...	...	...	...
...	8,267,000	...	9,134,240	17,401,240	...	17,401,240	...	14,016,852
...	5,806,000	...	1,863,138	7,669,138	...	7,669,138	...	4,344,705
...	7,374,000	...	941,352	8,315,352	...	8,315,352	...	9,012,288
...	15,000,000	...	(8,554,710)	6,445,290	...	6,445,290	...	7,991,401
...	2,879,000	...	12,237,816	15,116,816	...	15,116,816	...	12,760,579
...	8,789,000	...	...	8,789,000	...	8,789,000	...	8,324,468

Payments totalling \$3,525,639,000 to support Indians, Inuit and Innu for the purpose of supplying public services in areas such as economic development, education, social development, capital facilities and maintenance, and Indian government support:

...	138,971,000	...	(9,607,677)	129,363,323	129,363,323	...	108,628,022
...	1,233,105,000	...	(23,662,115)	1,209,442,885	1,209,442,885	...	1,170,916,130
...	1,126,889,000	...	(13,055,109)	1,113,833,891	1,113,833,891	...	1,091,112,755
...	914,700,000	...	(11,885,597)	902,814,403	902,814,403	...	958,137,053
...	111,974,000	...	66,727,932	178,701,932	178,701,932	...	169,269,191
...	14,700,000	...	3,904,488	18,604,488	18,604,488	...	18,167,068
...	72,989,000	...	8,232,922	81,221,922	81,221,922	...	71,621,912
...	13,457,000	...	26,518,274	39,975,274	39,975,274	...	57,863,021
...	32,500,000	...	(8,987,673)	23,512,327	23,512,327	...	21,171,691
...	...	...	1,106,766	1,106,766	1,106,766	...	602,000
...	3,707,905,000	...	54,409,047	3,762,314,047	3,762,314,047	...	3,723,939,136
...	3,773,275,000	...	48,390,652	3,821,665,652	3,819,461,222	2,204,430	3,778,446,610

Program Summary by Business Line

...	412,868,000	38,184,448	37,024,192	488,076,640	485,872,210	2,204,430	421,342,924
...	4,021,799,000	...	(22,262,251)	3,999,536,749	3,999,536,749	...	3,963,599,078
...	4,434,667,000	38,184,448	14,761,941	4,487,613,389	4,485,408,959	2,204,430	4,384,942,002

Total Program

...	636,000	27,000	(1,000)	662,000	662,000	...	610,000
...	76,000	...	...	76,000	76,000	...	76,000
...	5,000	...	(5,000)	...	...	...	...
...	4,500	...	...	4,500	4,500	...	...
...	...	1	1,934,999	1,935,000	1,935,000	...	...
...	721,500	27,001	1,928,999	2,677,500	2,677,500	...	686,000

Transfer Payments—Concluded

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Indian and Inuit Affairs Program		
Non-budgetary (respendable receipts)		
Claims	...	7,760
Indian economic development	14,492	7,760
Total Program—Non-budgetary	14,492	7,760
Northern Affairs Program		
Non-budgetary (respendable receipts)	...	1,014
Northern affairs programming	8	1,014
Inuit loan fund	8	1,014
Total Program—Non-budgetary	8	1,014
Total Ministry—Non-budgetary	14,500	8,774

Revenues

	Current year	Previous year
	\$	\$
Department		
Administration Program		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	49,970	95,501
Adjustments to prior year's payables—		
Operation and maintenance	171,161	29,997
	221,131	125,498
Sales of goods and services—		
Services of a non-regulatory nature	315	...
Proceeds from the disposal of surplus Crown assets	...	20,218
Miscellaneous non-tax revenues	66,301	5,270
Total Program	287,747	150,986
Indian and Inuit Affairs Program		
Tax revenues—		
Goods and services tax	...	479,290
Total tax revenues	...	479,290
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Indian economic development fund	515,430	792,413
Council for Yukon Indians	1,041,354	732,021
Native claimants	6,376,050	5,396,307
First Nations in British Columbia	2,782,906	...
Other accounts—		
Indian housing assistance fund—		
On-reserve housing—Interest on guaranteed loans	1,035,754	193,953
Farm Credit Canada	...	23,300
Stoney perpetual loan	...	23,377
	11,751,494	7,161,371
Refunds of previous years' expenditures—		
Reimbursement of operation and maintenance	9,397,647	455,730
Sundries	...	14,077,554
Adjustments to prior year's payables—		
Operation and maintenance	890,374	905,603
	10,288,021	15,438,887

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services—			Sales of goods and services—		
Rights and privileges—			Rights and privileges—		
Living accommodations and services	...	21,886	Canada mining—		
Sundries	43,325	43,777	Leases	...	1,440,327
	43,325	63,663	Licences	5,700,325	25,120
Sales of goods and information products—			Royalties	...	317,198
Utilities	...	292,395	Coal leases	4,020	4,020
Other fees and charges	...	163	Forestry	88,600	440,797
	43,325	358,221	Land, building and machinery rentals	592,595	585,662
			Living accommodations and services	...	261,656
Proceeds from the disposal of surplus Crown assets	212,067	103,637	Metallic and non-metallic	...	38,203
Miscellaneous non-tax revenues—			Oil and gas royalties	26,664,253	14,183,199
Treaty land entitlement (Saskatchewan)	5,500,000	5,530,000	Quarrying royalties	...	9,141,313
Sundries	1,772,453	4,375	Water rentals	161,263	14,297
	7,272,453	5,534,375	Yukon quartz mining—	...	526,932
			Fees and leases	14,288	39,392
Total non-tax revenues	29,567,360	28,596,491	Sundries	33,221,324	27,018,116
Total Program	29,567,360	29,075,781	Sales of goods and information products—		
			Proceeds from sales	...	39,775
Tax revenues—			Sundries	...	112,658
Goods and services tax	...	62,855		...	152,433
Total tax revenues	...	62,855	Other fees and charges—		
Non-tax revenues—			Placer mining fees	...	206,495
Return on investments— ⁽¹⁾			Canada mining fees	1,449,318	772,481
Loans, investments and advances—			Land use fees	86,724	152,033
Government of the Yukon Territory	9,090	15,270	Rental of vacant land	...	47,669
Inuit loan fund	8,763	124	Other fees	71	36,767
Yukon Energy Corporation	45,340	870,977		1,536,113	1,213,445
Other accounts—	92,571,617	103,347,092		34,757,437	28,385,994
Esoo Ltd—Norman Wells Project profits	92,634,810	104,233,463	Proceeds from the disposal of surplus Crown assets	5,145	6,313
			Miscellaneous non-tax revenues—		
Refunds of previous years' expenditures—			Oil and gas forfeitures	4,722,025	600,704
Reimbursement of operation and maintenance	588,962	216,403	Sundries	4,722,025	816,637
Sundries	...	959,402			1,417,341
Adjustments to prior year's payables—	272,635	3,237,126	Total non-tax revenues	132,981,014	138,456,042
Operation and maintenance	861,597	4,412,931	Total Program	132,981,014	138,518,897
			Total Department	162,836,121	167,745,664

(1) Interest unless otherwise indicated.

SECTION 14

2001-2002

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Atlantic Canada Opportunities Agency

Business Development Bank of Canada

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

Economic Development Agency of
Canada for the Regions of Quebec

Enterprise Cape Breton Corporation

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Social Sciences and Humanities Research
Council

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Western Economic Diversification

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Department

Objectives

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada, to promote regional economic development in Ontario, to assist Aboriginal people to realize their economic potential, to promote fair and efficient operation of the marketplace in Canada, and to establish the rules of the marketplace and ensure that they are effectively implemented and enforced.

Business Line Descriptions

Micro-economic policy

This business line sets the overall priorities and direction for the department's micro-economic agenda in the "four pillars" of marketplace climate, trade, technology and infrastructure, outlined in the government's framework document, "Building a more innovative economy (BMIE)" and consistent with the Speech from the Throne priorities. The major challenge in developing the micro-economic policy agenda will be to identify the key emerging issues, to marshal the analytical evidence for the appropriate policy responses and engage the commitment of a diverse group of departments and agencies inside and outside the Industry portfolio in implementing them. The challenge must also include integrating a sustainable development strategy and sustainable development concepts into the work of the Department.

Marketplace rules and services

The department's Marketplace rules and services business line represents a significant portion of the government's policy levers for maintaining an efficient and equitable marketplace, thus enhancing Canada's attractiveness for investment. Some 20 acts set out the policy and legislative framework for the marketplace in such areas as bankruptcy, corporations and corporate gover-

nance, approval and inspection of measuring devices, intellectual property, competition, consumer product inspection and voluntary codes of practice, and spectrum licensing and monitoring.

Through this business line, Industry Canada develops, evaluates and revises rules, regulations and standards that govern the fair, efficient and competitive operation of the Canadian marketplace. These rules support and interpret marketplace legislation that is developed as part of the service line related to promoting a healthy marketplace climate in the Micro-economic policy business line.

Under Marketplace rules and services, the Department maintains consumer and business confidence by effectively administering and ensuring compliance with marketplace legislation, rules, regulations and standards. It also promotes these marketplace standards internationally to help Canadians compete more effectively in global markets.

The organizations that make up this business line also help businesses and consumers contribute to and benefit fully from marketplace rules and respond better to changing conditions by providing a wide range of marketplace information and services.

Industry sector development

The department's Industry sector development business line provides leadership and support to Canadian industry as it adapts to the challenges and opportunities of the global economy. This is accomplished through the development and implementation of strategies in cooperation with major partners and stakeholders for the advancement of trade, investment, technology, youth opportunities, information technology and telecommunications and human resource development. In addition, world-class information products and services will address the needs of Canadian industry. Policies, regulations and research will support Canada's information technology and telecommunica-

tions industry and targeted financial assistance will promote investment and leading edge technologies.

Corporate and management services

This business line encompasses the provision of corporate services, including management advisory services and strategic communication products and services direction, human resources and corporate development services, financial, administrative and common services and fulfils the functions of the ethics counsellor.

Atlantic Canada Opportunities Agency

Objectives

To support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises, through policy, program and project development and implementation, and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Business Line Descriptions

Development

This business line includes the agency's program policy, planning and delivery functions directly related to the mandate of the organization. It is divided into six sub-activities: action/business development, cooperation, advocacy and coordination, special programs, Pan-Atlantic development and program administration. These sub-activities delineate the nature of the agency's business.

Corporate administration

This business line includes: the executive offices of the Minister and the President; personnel, financial, systems and other administrative support services provided at Head Office and in regional offices; internal

audit activities; legal services; and the Head Office communications activities not related to specific programs.

Business Development Bank of Canada

Objectives

To support Canadian entrepreneurship by providing financial and management services, giving particular consideration to the needs of small- and medium-sized enterprises.

Canadian Space Agency

Objectives

The overriding objectives of the Canadian space program are summarized as:

- the development and application of space science and technology to meet Canadian needs; and,
- the development of an internationally competitive space industry in Canada.

Business Line Descriptions

Space knowledge, applications and industry development

The Canadian Space Agency works with universities and industry across Canada to contribute to and facilitate the advancement of space knowledge; the development of new processes, technologies and applications; and the use and application of space science and technology. This leads to an internationally competitive, export-oriented Canadian space equipment and services sector. In collaboration with other public sector organizations, or on its own, the Canadian Space Agency contributes to the sustainable development of

Canada by linking Canadians from coast to coast, by enhancing the management of our environment and natural resources, and by learning how phenomena in space affect life on earth.

The business line creates better awareness of the importance of space technology in all regions of Canada and improves cooperation and relationships with space sector organizations throughout the world. The business line also involves all initiatives that ensure that the Agency performs its role as the leader of the Canadian space program.

Canadian Tourism Commission

Objectives

To market Canada as a desirable tourist destination and to provide timely and accurate information to the tourism industry to assist their decision-making.

Competition Tribunal

Objectives

The Tribunal's objective is to provide a court of record to hear and determine all applications under Parts VII.1 and VIII of the Competition Act as informally and expeditiously as circumstances and considerations of fairness permit.

Business Line Descriptions

Competition Tribunal

Through the Competition Tribunal rules that regulate its practices and procedure, the Tribunal establishes a framework for informal, expeditious proceedings while leaving the Tribunal flexibility to respond to the wide range of variables that affect expediency and considerations of fairness in a particular case.

Copyright Board

Objectives

To fix royalties which are fair and reasonable to both copyright owners and the users of copyright-protected works, and issue non-exclusive licences authorizing the use of works when the copyright owner cannot be located.

Business Line Descriptions

Copyright Board

The Copyright Board was established on February 1, 1989, as the successor of the Copyright Appeal Board. Its responsibilities under the *Copyright Act* are to:

- establish tariffs for the public performance or the communication to the public by telecommunication of musical works and sound recordings (sections 67 to 69);
- establish tariffs, at the option of a collective society referred to in section 70.1, for the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the Act (sections 70.1 to 70.191);
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions (sections 70.2 to 70.4);
- establish tariffs for the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes (sections 71 to 76);
- establish tariffs for the private copying of recorded musical works (sections 79 to 88);
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communica-

tion signals, when the copyright owner cannot be located (section 77);

- examine, at the request of the Commissioner of Competition appointed under the *Competition Act*, agreements between a collective society and a user which have been filed with the Board, where the Commissioner considers that the agreement is contrary to the public interest (sections 70.5 to 70.6);
- set compensation, under certain circumstances, for formerly unprotected acts in countries that later join the Berne Convention, the Universal Convention or the Agreement establishing the World Trade Organization (section 78).

In addition, the Minister of Industry can direct the Board to conduct studies with respect to the exercise of its powers (section 66.8).

Finally, any party to an agreement on a licence with a collective society can file the agreement with the Board within 15 days of its conclusion, thereby avoiding certain provisions of the *Competition Act* (section 70.5).

Economic Development Agency of Canada for the Regions of Quebec

Objectives

Under the *Department of Industry Act*, the Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec must pursue the following objectives:

- (a) promote economic development in areas of Quebec where low incomes and slow economic growth are prevalent or where opportunities for productive employment are inadequate;
- (b) emphasize long-term economic development and sustainable employment and income creation;

- (c) focus on small- and medium-sized enterprises and the development and enhancement of entrepreneurship.

Business Line Descriptions

Promotion of the economic development of the regions of Quebec

With respect to economic development of Quebec regions, this activity includes in particular:

- Design and implementation of federal policies and programs.
- Participation in the implementation of national economic development priorities, as a member of the Industry portfolio, in order to maximize the benefits for every region of Quebec.
- Harmonization of federal activities by ensuring the integrated management of Quebec regional economic development issues of concern to the Government of Canada. It designs and implements multi-sectoral federal strategies and action plans for the economic development of the regions of Quebec, and creates economic adjustment measures to adapt the application of some national policies to the regional context.
- Establishment of cooperative relations with other public and private socio-economic stakeholders, in particular the Community Futures Development Corporations, to better serve Quebec regions and SMEs.
- Advocacy within the machinery of the Canadian government, based on the analysis of economic development issues, in order to optimize the impact of national policies and programs on the economic development of the regions of Quebec.
- Promotion of federal programs and services through its network of business offices, to inform SMEs and

actors in economic development on the programs and services provided by federal government departments and organizations for small- and medium-sized enterprises.

- Development of knowledge and dissemination of information to develop and disseminate knowledge on issues related to the economic development of the regions and SMEs. To inform residents in the regions of Quebec with regard to Government of Canada policies, strategies and initiatives that effect the economic development of the regions.
- Design and implementation of special economic development and job creation mandates in Quebec, on behalf of the Government of Canada, to respond to specific public issues of an economic nature, often on an ad hoc basis.

Enterprise Cape Breton Corporation

Objectives

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

National Research Council of Canada

Objectives

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada.

Business Line Descriptions

Research and technology innovation

The Research and technology innovation business line includes the National Research Council's research pro-

Objectives

To promote efficient and effective voluntary standardization in Canada, where standardization is not expressly provided for by law, in order to advance the national economy, support sustainable development, benefit the health, safety and welfare of workers and the public, assist and protect consumers, facilitate domestic and international trade and further international cooperation in relation to standardization.

Statistics Canada

Objectives

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Business Line Descriptions

Economic and social statistics

The economic statistics component of this business line provides information and analysis on the entire spectrum of Canadian economic activity, both domestic and international, through a set of macro-economic statistics. The organization of economic statistics is guided, in a large measure, by frameworks which constitute the Canadian System of National Accounts. The system

port of a broad base of high quality basic research in Canada's universities, and the encouragement and facilitation of links between the universities and the private sector.

Business Line Descriptions

Support of research and scholarship

Research grants to university professors at Canadian universities and partnerships to support the basic and project research in the natural sciences and in engineering, scholarships and fellowships to students and postdoctoral fellows and the related administrative support.

Social Sciences and Humanities Research Council

Objectives

To support high-quality research and research training that help us to understand the evolving nature of the society we live in and to address the emerging challenges and opportunities more effectively and to help put the benefits of research to work by promoting the transfer of knowledge among researchers, research partners, policy makers and other stakeholders within Canadian society.

Business Line Descriptions

Support of research and scholarship

Research grants to individual or teams of researchers or universities to support the basic research in the social sciences and humanities, and collaborative and targeted research on issues of national importance, fellowships to doctoral and postdoctoral fellows, grants to support research communication and the related administrative support.

grams, technology development initiatives, management of national science and engineering facilities, along with its research and technology collaborations with firms, universities and public institutions. These efforts all focus on key technological and industrial areas of Canada's economy where the National Research Council has specific roles and recognized competencies, and where it has the ability to have an impact.

Support for innovation and the national science and technology infrastructure

Support for innovation and the national science and technology infrastructure reinforces the National Research Council's role as a major research and development participant within the larger Canadian science and technology infrastructure. It encompasses the dissemination of scientific and technical information and provision of innovation assistance to industrial research. The National Research Council also maintains key engineering and technology-based facilities to support specific industrial areas of the economy.

Program management

The Program management business line provides a range of management and administrative services designed to support the National Research Council's performance as a dynamic, entrepreneurial organization that maximizes opportunities to transfer knowledge and technology.

Natural Sciences and Engineering Research Council

Objectives

Strengthen Canada's economy and quality of life through the productive use of knowledge by the sup-

makes it possible to measure both the current performance and the structural make-up of the Canadian economy by type of economic transaction and by sector. This set of accounts is designed to provide structural and current information on the Canadian economy in direct support of fiscal, monetary, human resource, industrial and international economic policy formulation and adjustment. The System of National Accounts also serves as a framework within which individual statistical series are compared to assess their reliability and as an analytic tool to identify shifts in the economic importance of various sectors.

Another component of economic statistics focuses on the business, trade and tourism sectors of the Canadian economy. Information includes measures of the value of production, cost structures, commodities produced and consumed, the flows and stocks of fixed capital assets employed in the economy, the degree of capacity utilization, estimates of planned annual capital expenditure of businesses and governments, and measures of price changes for industrial goods, capital expenditures and construction.

The household statistics component of this business line provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply; and information on topics of specific social policy concern.

The institutions statistics component of this business line provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society. Increasingly, the Agency is attempting to go beyond the institutional orientation of this component, and to try to portray the impacts on Canadians of the activities of the health, education and justice systems.

Census of population statistics

This business line provides statistical information from the quinquennial census of population. The census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Estimates of the size of the population and its demographic structure between censuses, as well as population projections, are dependent on census information.

Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces.

Western Economic Diversification

Objectives

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Business Line Descriptions

Western Economic Diversification

To more effectively guide, in close cooperation with western stakeholders, federal government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	Main Estimates	Supplementary Estimates						\$	\$	
...	393,076,000	...	...	393,076,000	1	Operating expenditures					
...	...	88,536,142	...	88,536,142	1a	Operating expenditures					
...	...	125,244	...	125,244	1b	Operating expenditures					
...	...	...	3,093,200	3,093,200		Transfer from: TB Vote 10 ⁽¹⁾					
...	...	...	27,048,000	27,048,000		TB Vote 15 ⁽¹⁾					
...	393,076,000	88,661,386	30,141,200	511,878,586		Total—Vote 1	493,378,214	18,500,372	...		549,032,058
...	...	...	...	...	2b	Canadian Intellectual Property Office Revolving Fund, to reduce from \$15,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Canadian Intellectual Property Office Revolving Fund, established by Vote 2b, <i>Appropriation Act No. 3, 1993-94</i> , may exceed the revenues	...	1	...		...
...	...	...	...	...	5	Grants and contributions					
...	703,378,000	...	...	703,378,000	5a	Contributions					
...	...	23,015,991	...	23,015,991	5b	Grants and contributions					
...	...	131,520,000	...	131,520,000		Total—Vote 5	798,462,229	59,451,762	...		563,790,530
...	52,122	...	12,886	65,008	(S)	Minister of Industry—Salary and motor car allowance	65,008	...	...		51,597
...	10,000,000	...	(10,000,000)	...	(S)	Insurance payments under the Enterprise development program and guarantees under the Industrial and regional development program	...	...	...		...
58,085,023	(8,725,000)	...	8,725,000	58,085,023	(S)	Canadian Intellectual Property Office Revolving Fund					
...	...	...	(10,000,000)	(10,000,000)		Decrease in drawdown authority limit					
...	...	...	331,426	331,426		Transfer from TB Vote 5 ⁽¹⁾					
58,085,023	(8,725,000)	...	(943,574)	48,416,449		Total	(7,263,892)	...	55,680,341		(17,577,261)
...	49,000,000	12,000,000	(7,341,432)	53,658,568	(S)	Liabilities under the <i>Small Business Loans Act</i>	53,658,568	...	...		75,732,741
...	11,000,000	8,000,000	1,833,969	20,833,969	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	20,833,969	...	...		8,778,680
...	47,940,000	...	2,017,000	49,957,000	(S)	Contributions to employee benefit plans	49,957,000	...	...		55,054,000
118,411	...	...	316,868	435,279	(S)	Spending of proceeds from the disposal of surplus Crown assets	191,621	2,058	241,600		463,169

Ministry Summary—Continued

Source of authorities				Vote	Disposition of authorities	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
Available from previous years	As shown in	Adjustments and transfers	Total available for use						
\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	...	(S)	Program liability ceiling under the <i>Canada Small Business Financing Act</i> —In accordance with subsection 13(2) of the <i>Canada Small Business Financing Act</i> , the maximum aggregate contingent liability of the Minister in respect of the pilot project established pursuant to the Canada Small Business Financing (Establishment and Operation of Capital Leasing Pilot Project) Regulations is established at \$400,000,000	...	...	1	...
...	...	10,309	10,309	(S)	Collection agency fees	10,309	...	...	18
...	...	247,095	247,095	(S)	Refunds of amounts credited to revenues in previous years	247,095	...	...	1,596,488
58,203,434	1,205,721,122	263,197,379	1,543,416,256		Total budgetary	1,409,540,121	77,954,194	55,921,941	1,236,922,020
...	300,000	...	300,000	L10	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	...	300,000	...	...
...	500,000	...	500,000	L15	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	500,000	...	...
1,950,000	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	...	1,950,000	...
1,950,000	800,000	...	2,750,000		Total non-budgetary	...	800,000	1,950,000	...
58,203,434	1,205,721,122	263,197,379	1,543,416,256		Total Department—	1,409,540,121	77,954,194	55,921,941	1,236,922,020
1,950,000	800,000	...	2,750,000		Budgetary Non-budgetary	...	800,000	1,950,000	...
...	60,597,000	...	60,597,000		Atlantic Canada Opportunities Agency				
...	1,091,434	...	1,091,434	20	Operating expenditures				
...	...	...	...	20a	Transfer of \$3,000,000 from Industry Vote 25				
...	...	1	1	20b	Transfer of \$5,875,865 from Industry Vote 25				
...	...	8,875,865	8,875,865		Transfer from: Vote 25				
...	...	1,876,573	1,876,573		TB Vote 10 ⁽¹⁾				
...	...	2,136,000	2,136,000		TB Vote 15 ⁽¹⁾				
...	60,597,000	1,091,435	74,576,873		Total—Vote 20	71,197,213	3,379,660	...	57,757,911
...	277,073,000	...	277,073,000	25	Grants and contributions				
...	...	(8,875,865)	(8,875,865)		Transfer to Vote 20				
...	277,073,000	...	268,197,135		Total—Vote 25	232,532,840	35,664,295	...	209,084,322
5,000,000	(1,000,000)	1,946,783	5,946,783	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	5,946,783	...	...	6,545,270

(S)	...	2,000,000	(1,000,000)	497,135	1,497,135	...	...	229,853
(S)	...	1,000,000	(940,000)	(53,696)	6,304	...	...	...
(S)	...	5,992,000	...	252,000	6,244,000	...	...	5,871,000
7,567	...	...	...	51,906	59,473	30,579	25,000	20,012
...	...	...	...	577,031	577,031	...	...	11,850
...	...	...	...	...	...	...	...	3,442,816
7,567	351,662,000	(1,848,565)	7,283,732	357,104,734	318,005,200	39,074,534	25,000	282,963,043
Business Development Bank of Canada								
(S)								
853,677,000	...	...	...	853,677,000	...	853,677,000	...	65,000,000
...
853,677,000	...	...	...	853,677,000	...	853,677,000	...	65,000,000
Canadian Space Agency								
30	...	111,687,000	...	...	111,687,000	...	...	111,399,187
30a	...	...	...	...	3,903,351	...	...	...
30b	...	...	...	...	1	...	...	...
	...	...	...	171,819	171,819	...	...	...
	...	...	...	252,000	252,000	...	...	...
	...	...	...	3,267,000	3,267,000	...	...	...
...	...	111,687,000	3,903,352	3,690,819	119,281,171	116,699,586	2,581,585	...
...	...	184,678,000	...	...	184,678,000	...	...	...
...	...	...	10,975,132	...	10,975,132	...	...	...
...	...	184,678,000	10,975,132	...	195,653,132	166,036,098	29,617,034	168,076,943
...	...	49,971,000	...	...	49,971,000	...	...	...
...	...	...	1	...	1	...	...	...
...	...	...	1	...	1	...	...	...
...	...	...	...	(171,819)	(171,819)	...	...	...
...	49,971,000	2	(171,819)	49,799,183	47,044,031	2,755,152	...	32,605,395
...	6,087,000	...	256,000	6,343,000	6,343,000	...	...	6,709,000
5,074	...	...	4,128	9,202	9,172	...	30	...
5,074	352,423,000	14,878,486	3,779,128	371,085,688	336,131,887	34,953,771	30	318,790,525

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
Canadian Tourism Commission								
...	82,460,000	...	...	45	82,460,000	...	...	...
...	...	5,000,000	...	45a	Program expenditures	...	...	...
...	...	15,991,000	...	45b	Program expenditures	...	...	...
...	...	...	237,000		Transfer from TB Vote 15 (1)	...	...	...
...	82,460,000	20,991,000	237,000		Total—Vote 45	103,688,000	...	...
...	82,460,000	20,991,000	237,000		Total Program—Budgetary	103,688,000	...	...
Competition Tribunal								
...	1,375,000	...	...	50	1,375,000	...	...	...
...	...	34,713	...	50a	Program expenditures	...	...	...
...	...	...	110,600		Transfer from: TB Vote 10 (1)	...	...	...
...	...	...	56,000		TB Vote 15 (1)	...	...	...
...	1,375,000	34,713	166,600	(S)	Total—Vote 50	1,552,395	23,918	1,446,047
...	137,000	...	...		Contributions to employee benefit plans	137,000	...	135,000
...	1,512,000	34,713	166,600		Total Program—Budgetary	1,689,395	23,918	1,581,047
Copyright Board								
...	1,665,000	...	...	55	1,665,000	...	...	...
...	...	421,750	...	55a	Program expenditures	...	...	...
...	...	...	56,000		Transfer from TB Vote 15 (1)	...	...	...
...	1,665,000	421,750	56,000	(S)	Total—Vote 55	1,817,493	325,257	1,624,125
...	216,000	...	...		Contributions to employee benefit plans	216,000	...	123,000
...	1,881,000	421,750	56,000		Total Program—Budgetary	2,033,493	325,257	1,747,125
Economic Development Agency of Canada for the Regions of Quebec								
...	33,686,000	...	...	60	Operating expenditures	...	...	...
...	...	1	...	60a	Transfer of \$4,808,799 from Industry Vote 65	...	...	...
...	...	1	...	60b	Transfer of \$1,524,999 from Industry Vote 65	...	...	...
...	...	...	6,333,798		Transfer from: Vote 65	...	...	...
...	...	...	617,385		TB Vote 10 (1)	...	...	...
...	...	...	1,338,000		TB Vote 15 (1)	...	...	...
...	33,686,000	2	8,289,183		Total—Vote 60	40,326,217	1,648,968	32,003,393

65	Grants and contributions	65	273,402,000	...	...	...	273,402,000	65	Grants and contributions	65	273,402,000	...	...	...	273,402,000
65a	Grants	65a	...	...	...	...	...	65a	Grants	65a	...	...	...	...	...
65a	Transfer to Vote 60	65a	...	...	...	...	...	65a	Transfer to Vote 60	65a	...	...	...	...	...
	Total—Vote 65		273,402,000	...	...	...	273,402,000		Total—Vote 65		273,402,000	...	...	...	273,402,000
(S)	Liabilities under the <i>Small Business Loans Act</i>	(S)	30,000,000	(2,000,000)	(242,315)	27,757,685	30,000,000	(S)	Liabilities under the <i>Small Business Loans Act</i>	(S)	30,000,000	(2,000,000)	(242,315)	27,757,685	30,000,000
(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	(S)	15,000,000	(6,000,000)	4,771,195	13,771,195	15,000,000	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	(S)	15,000,000	(6,000,000)	4,771,195	13,771,195	15,000,000
(S)	Contributions to employee benefit plans	(S)	3,650,000	...	85,330	3,735,330	3,650,000	(S)	Contributions to employee benefit plans	(S)	3,650,000	...	85,330	3,735,330	3,650,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	(S)	25,000	...	9,945	34,945	25,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	(S)	25,000	...	9,945	34,945	25,000
	Appropriations not required for the current year		...	...	...	...	...		Appropriations not required for the current year		...	...	...	...	...
	Total Program—Budgetary		355,738,000	(7,999,997)	6,579,540	354,342,543			Total Program—Budgetary		355,738,000	(7,999,997)	6,579,540	354,342,543	
	Enterprise Cape Breton Corporation								Enterprise Cape Breton Corporation						
70	Payments to the Enterprise Cape Breton Corporation	70	36,574,000	...	...	36,574,000	36,574,000	70	Payments to the Enterprise Cape Breton Corporation	70	36,574,000	...	...	36,574,000	36,574,000
70a	Payments to the Enterprise Cape Breton Corporation	70a	...	...	...	...	3,000,000	70a	Payments to the Enterprise Cape Breton Corporation	70a	...	...	...	...	3,000,000
	Transfer from TB Vote 15 ⁽¹⁾		34,000	34,000	34,000		Transfer from TB Vote 15 ⁽¹⁾		34,000	34,000	34,000
	Total—Vote 70		36,574,000	3,000,000	34,000	39,608,000	36,574,000		Total—Vote 70		36,574,000	3,000,000	34,000	39,608,000	36,574,000
	Total Program—Budgetary		36,574,000	3,000,000	34,000	39,608,000			Total Program—Budgetary		36,574,000	3,000,000	34,000	39,608,000	
	National Research Council of Canada								National Research Council of Canada						
75	Operating expenditures	75	287,170,000	...	...	287,170,000	287,170,000	75	Operating expenditures	75	287,170,000	...	...	287,170,000	287,170,000
75a	Transfer of \$4,969,200 from Industry Vote 80	75a	...	6,783,099	...	6,783,099	6,783,099	75a	Transfer of \$4,969,200 from Industry Vote 80	75a	...	6,783,099	...	6,783,099	6,783,099
75b	Operating expenditures	75b	...	588,091	...	588,091	588,091	75b	Operating expenditures	75b	...	588,091	...	588,091	588,091
	Transfer from: Vote 80		...	4,969,200	...	4,969,200	4,969,200		Transfer from: Vote 80		...	4,969,200	...	4,969,200	4,969,200
	TB Vote 10 ⁽¹⁾		...	406,500	...	406,500	406,500		TB Vote 10 ⁽¹⁾		...	406,500	...	406,500	406,500
	TB Vote 15 ⁽¹⁾		...	14,045,000	...	14,045,000	14,045,000		TB Vote 15 ⁽¹⁾		...	14,045,000	...	14,045,000	14,045,000
	Total—Vote 75		287,170,000	7,371,190	19,420,700	313,961,890	287,170,000		Total—Vote 75		287,170,000	7,371,190	19,420,700	313,961,890	287,170,000
80	Capital expenditures	80	66,284,000	...	...	66,284,000	66,284,000	80	Capital expenditures	80	66,284,000	...	...	66,284,000	66,284,000
80b	Capital expenditures	80b	...	5,685,800	...	5,685,800	5,685,800	80b	Capital expenditures	80b	...	5,685,800	...	5,685,800	5,685,800
	Transfer to Vote 75		...	...	(4,969,200)	(4,969,200)	(4,969,200)		Transfer to Vote 75		...	...	(4,969,200)	(4,969,200)	(4,969,200)
	Total—Vote 80		66,284,000	5,685,800	(4,969,200)	67,000,600	66,284,000		Total—Vote 80		66,284,000	5,685,800	(4,969,200)	67,000,600	66,284,000
85	Grants and contributions	85	133,614,000	...	...	133,614,000	133,614,000	85	Grants and contributions	85	133,614,000	...	...	133,614,000	133,614,000
85a	Contributions	85a	...	12,000,000	...	12,000,000	12,000,000	85a	Contributions	85a	...	12,000,000	...	12,000,000	12,000,000
85b	Contributions	85b	...	4,339,000	...	4,339,000	4,339,000	85b	Contributions	85b	...	4,339,000	...	4,339,000	4,339,000
	Total—Vote 85		133,614,000	16,339,000	...	149,953,000	133,614,000		Total—Vote 85		133,614,000	16,339,000	...	149,953,000	133,614,000
(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> :	(S)	28,594,611	...	...	28,594,611	28,594,611	(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> :	(S)	28,594,611	...	...	28,594,611	28,594,611
	Unspent amount at beginning of year		...	...	14,824,460	71,415,460	71,415,460		Unspent amount at beginning of year		...	...	14,824,460	71,415,460	71,415,460
	Amount received during the year		...	...	14,824,460	100,010,071	100,010,071		Amount received during the year		...	...	14,824,460	100,010,071	100,010,071
	Total		28,594,611	56,591,000	...	56,591,000	56,591,000		Total		28,594,611	56,591,000	...	56,591,000	56,591,000

Ministry Summary—Continued

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Disposition of authorities					
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$
...	33,418,000	...	...	1,406,000	34,824,000	(S)	Contributions to employee benefit plans	34,824,000	...	...	...	36,666,000	
18,853	...	...	...	846,406	865,259	(S)	Spending of proceeds from the disposal of surplus Crown assets	851,443	...	...	13,816	80,891	
28,613,464	577,077,000	29,395,990	31,528,366	666,614,820			Total Program—Budgetary	641,247,699	3,277,054	22,090,067	591,177,394		
Natural Sciences and Engineering Research Council													
...	28,738,000	...	...	...	28,738,000	90	Operating expenditures						
...	...	989,300	...	...	989,300	90a	Operating expenditures						
...	...	25,000	...	...	25,000	90b	Operating expenditures						
...	...	...	105,000	105,000	105,000		Transfer from: TB Vote 10 ⁽¹⁾						
...	...	...	797,000	797,000	797,000		TB Vote 15 ⁽¹⁾						
...	28,738,000	1,014,300	902,000	30,654,300			Total—Vote 90	29,361,536	1,292,764	...	...	23,792,568	
...	575,548,000	...	...	...	575,548,000	95	Grants						
...	...	5,695,850	...	...	5,695,850	95a	Grants						
...	...	1,239,000	...	...	1,239,000	95b	Grants						
...	575,548,000	6,934,850	...	582,482,850			Total—Vote 95	555,507,850	26,975,000	...	...	538,817,299	
...	2,579,000	...	109,000	2,688,000		(S)	Contributions to employee benefit plans						
...	...	...	5,659	5,659		(S)	Spending of proceeds from the disposal of surplus Crown assets	2,688,000	...	...	...	2,343,000	
...	...	...	2,067	2,067		(S)	Collection agency fees	...	2,067	...	5,659	...	...
...	606,865,000	7,949,150	1,018,726	615,832,876			Total Program—Budgetary	587,559,453	28,267,764	5,659	564,952,867		
Social Sciences and Humanities Research Council													
...	12,477,000	...	...	...	12,477,000	100	Operating expenditures						
...	...	1,967,400	...	...	1,967,400	100a	Operating expenditures						
...	...	45,000	...	...	45,000	100b	Operating expenditures						
...	...	...	41,000	41,000	41,000		Transfer from: TB Vote 10 ⁽¹⁾						
...	...	...	350,000	350,000	350,000		TB Vote 15 ⁽¹⁾						
...	12,477,000	2,012,400	391,000	14,880,400			Total—Vote 100	14,378,853	501,547	...	...	12,538,212	

...	146,883,000	...	...	105	Grants	...	146,883,000	105	Grants	...	146,883,000	...	129,283,249
...	...	...	9,570,000	105a	Grants	...	9,570,000	105a	Grants	...	9,570,000	...	...
...	...	...	200,555,000	105b	Grants	...	200,555,000	105b	Grants	...	200,555,000	...	...
...	146,883,000	...	210,125,000	...	Total—Vote 105	...	357,008,000	...	Total—Vote 105	...	344,182,531	12,825,469	...
...	1,399,000	...	...	(S)	Contributions to employee benefit plans	...	1,458,000	...	Contributions to employee benefit plans	...	1,458,000	...	1,217,779
...	...	...	...	(S)	Collection agency fees	...	1,837	...	Collection agency fees	...	1,837	...	25
...	160,759,000	212,137,400	451,837	...	Total Program—Budgetary	...	373,348,237	...	Total Program—Budgetary	...	360,021,221	13,327,016	143,039,265
Standards Council of Canada													
...	5,402,000	...	...	110	Payments to the Standards Council of Canada	...	5,402,000	110	Payments to the Standards Council of Canada	...	5,402,000	...	...
...	...	1,531,000	...	110a	Payments to the Standards Council of Canada	...	1,531,000	110a	Payments to the Standards Council of Canada	...	1,531,000	...	...
...	...	...	...	110b	Transfer from TB Vote 15 ⁽¹⁾	...	11,000	110b	Transfer from TB Vote 15 ⁽¹⁾	...	11,000	...	...
...	5,402,000	1,531,000	11,000	...	Total—Vote 110	...	6,944,000	...	Total—Vote 110	...	6,940,000	4,000	5,446,000
...	5,402,000	1,531,000	11,000	...	Total Program—Budgetary	...	6,944,000	...	Total Program—Budgetary	...	6,940,000	4,000	5,446,000
Statistics Canada													
...	485,650,000	...	...	115	Program expenditures	...	485,650,000	115	Program expenditures	...	485,650,000	...	...
...	...	21,891,151	...	115a	Program expenditures	...	21,891,151	115a	Program expenditures	...	21,891,151	...	...
...	...	730,854	...	115b	Program expenditures	...	730,854	115b	Program expenditures	...	730,854	...	...
...	...	...	194,000	...	Transfer from: TB Vote 10 ⁽¹⁾	...	194,000	...	Transfer from: TB Vote 10 ⁽¹⁾	...	194,000	...	...
...	...	...	26,131,000	...	TB Vote 15 ⁽¹⁾	...	26,131,000	...	TB Vote 15 ⁽¹⁾	...	26,131,000	...	...
...	485,650,000	22,622,005	26,325,000	...	Total—Vote 115	...	534,597,005	...	Total—Vote 115	...	526,420,880	8,176,125	384,757,325
...	61,659,000	...	2,595,000	(S)	Contributions to employee benefit plans	...	64,254,000	(S)	Contributions to employee benefit plans	...	64,254,000	...	65,196,000
...	...	...	46,131	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	46,131	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	46,131	...	49,372
...	547,309,000	22,622,005	28,966,131	...	Total Program—Budgetary	...	598,897,136	...	Total Program—Budgetary	...	590,721,011	8,176,125	450,002,697
Western Economic Diversification													
...	38,551,000	...	...	120	Operating expenditures	...	38,551,000	120	Operating expenditures	...	38,551,000	...	...
...	...	241,051	...	120a	Transfer of \$3,000,000 from Industry Vote 125	...	241,051	120a	Transfer of \$3,000,000 from Industry Vote 125	...	241,051	...	...
...	...	...	1	120b	Transfer of \$4,157,199 from Industry Vote 125	...	1	120b	Transfer of \$4,157,199 from Industry Vote 125	...	1	...	...
...	...	7,157,199	...	...	Transfer from: Vote 125	...	7,157,199	...	Transfer from: Vote 125	...	7,157,199	...	...
...	...	...	1,127,000	...	TB Vote 10 ⁽¹⁾	...	1,127,000	...	TB Vote 10 ⁽¹⁾	...	1,127,000	...	...
...	...	...	1,405,000	...	TB Vote 15 ⁽¹⁾	...	1,405,000	...	TB Vote 15 ⁽¹⁾	...	1,405,000	...	...
...	38,551,000	241,052	9,689,199	...	Total—Vote 120	...	48,481,251	...	Total—Vote 120	...	45,084,151	3,397,100	41,955,827
...	223,428,000	...	...	125	Grants and contributions	...	223,428,000	125	Grants and contributions	...	223,428,000	...	...
...	...	1	(7,157,199)	125b	Grants and contributions	...	1	125b	Grants and contributions	...	1	...	...
...	...	...	...	...	Transfer to Vote 120	...	(7,157,199)	...	Transfer to Vote 120	...	(7,157,199)	...	...
...	223,428,000	1	(7,157,199)	...	Total—Vote 125	...	216,270,802	...	Total—Vote 125	...	178,009,486	38,261,316	142,420,382
...	15,000,000	4,000,000	(1,644,659)	(S)	Liabilities under the <i>Small Business Loans Act</i>	...	17,355,341	(S)	Liabilities under the <i>Small Business Loans Act</i>	...	17,355,341	...	23,515,470

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	3,000,000	2,000,000	1,429,787	6,429,787	(S)	6,429,787	...	...	1,518,157
...	4,468,000	...	188,000	4,656,000	(S)	4,656,000	...	...	4,588,000
422	...	...	4,846	5,268	(S)	422	...	4,846	12,347
...	...	...	48,688	48,688	(S)	48,688	...	...	29,592
...	...	...	2,722	2,722	(S)	2,722	...	...	6,836
422	284,447,000	6,241,053	2,561,384	293,249,859	Total Program—Budgetary	251,586,597	41,658,416	4,846	214,046,611
86,854,961	4,509,830,122	572,551,364	98,967,765	5,328,204,212	Total Ministry—Budgetary	4,907,530,139	342,616,661	78,057,412	4,077,432,127
855,627,000	800,000	...	...	856,427,000	Total Ministry—Non-budgetary	...	800,000	855,627,000	65,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 5—Government contingencies.

(U) Treasury Board Vote 10—Government-wide initiatives.

(V) Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Micro-economic policy	43,796,509	41,701,466	...	...	162,435,278	162,435,277	...	...	...	...	...	...	...	...	...	206,231,787	204,136,743	...
Marketplace rules and services	318,320,178	253,259,091	...	...	1,729,725	1,729,725	122,051,531	121,711,651	...	...	...	...	...	...	...	197,998,372	133,277,165	...
Industry sector development—																		
Budgetary	258,402,471	260,382,929	...	...	768,241,525	708,789,764	6,975,070	6,975,070	...	...	...	...	...	...	...	1,019,668,926	962,197,623	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Corporate and management services	119,517,171	109,928,590	...	...	...	...	...	...	...	...	...	...	...	...	...	119,517,171	109,928,590	...
Sub-total—																		
Budgetary	740,036,329	665,272,076	...	...	932,406,528	872,954,766	129,026,601	128,686,721	...	...	...	...	...	...	...	1,543,416,256	1,409,540,121	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Revenues netted against expenditures	(129,026,601)	(128,686,721)	...	...	...	...	(129,026,601)	(128,686,721)	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	611,009,728	536,585,355	...	...	932,406,528	872,954,766	...	...	...	...	...	...	...	...	...	1,543,416,256	1,409,540,121	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Atlantic Canada Opportunities Agency																		
Development	61,528,574	58,339,091	...	...	275,647,357	239,983,062	...	...	...	...	...	...	...	...	...	337,175,931	298,322,153	...
Corporate administration	19,928,803	19,683,047	...	...	...	...	...	...	...	...	...	...	...	...	...	19,928,803	19,683,047	...
Total Program—Budgetary	81,457,377	78,022,138	...	...	275,647,357	239,983,062	...	...	...	...	...	...	...	...	...	357,104,734	318,005,200	...
Business Development Bank of Canada—																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	853,677,000	853,677,000	...
Canadian Space Agency																		
Space knowledge, applications and industry development	124,969,514	122,387,899	196,316,991	166,699,957	49,799,183	47,044,031	...	...	...	...	...	...	...	...	...	371,085,688	336,131,887	...
Total Program—Budgetary	124,969,514	122,387,899	196,316,991	166,699,957	49,799,183	47,044,031	...	...	...	...	...	...	...	...	...	371,085,688	336,131,887	...
Canadian Tourism Commission—																		
Budgetary	103,688,000	103,688,000	...	...	...	...	...	...	...	...	...	...	...	...	...	103,688,000	103,688,000	...
Competition Tribunal—																		
Budgetary	1,713,313	1,689,395	...	...	...	...	...	...	...	...	...	...	...	...	...	1,713,313	1,689,395	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Copyright Board—Budgetary	2,358,750	2,033,493	...	...	...	...	...	...	...	...	2,358,750	2,033,493
Economic Development Agency of Canada for the Regions of Quebec												
Promotion of the economic development of the regions of Quebec	45,745,460	44,086,623	...	...	308,597,083	216,671,439	...	...	...	...	354,342,543	260,758,062
Total Program—Budgetary	45,745,460	44,086,623	...	...	308,597,083	216,671,439	...	...	...	...	354,342,543	260,758,062
Enterprise Cape Breton Corporation—Budgetary	39,608,000	37,608,000	...	...	...	...	...	...	...	...	39,608,000	37,608,000
National Research Council of Canada												
Research and technology innovation	279,220,497	247,739,520	74,369,046	78,507,061	52,601,387	52,601,387	...	...	...	...	406,190,930	378,847,968
Support for innovation and the national science and technology infrastructure	84,046,250	73,400,726	1,956,273	2,556,271	96,395,613	96,391,921	...	...	...	...	182,398,136	172,348,918
Program management	68,396,882	85,342,453	8,672,872	3,917,372	956,000	790,988	...	...	...	...	78,025,754	90,050,813
Total Program—Budgetary	431,663,629	406,482,699	84,998,191	84,980,704	149,953,000	149,784,296	...	...	...	...	666,614,820	641,247,699
Natural Sciences and Engineering Research Council												
Support of research and scholarship	33,350,026	32,051,603	...	...	582,482,850	555,507,850	...	...	...	...	615,832,876	587,559,453
Total Program—Budgetary	33,350,026	32,051,603	...	...	582,482,850	555,507,850	...	...	...	...	615,832,876	587,559,453
Social Sciences and Humanities Research Council												
Support of research and scholarship	16,340,237	15,838,690	...	...	357,008,000	344,182,531	...	...	...	...	373,348,237	360,021,221
Total Program—Budgetary	16,340,237	15,838,690	...	...	357,008,000	344,182,531	...	...	...	...	373,348,237	360,021,221

Budgetary	6,944,000	6,940,000	...	...	...	...	...	...	...	...	6,944,000	6,940,000
Statistics Canada												
Economic and social statistics	457,185,976	442,681,189	...	...	561,000	560,800	75,545,000	74,112,163	...	...	382,201,976	369,129,826
Census of population statistics	229,040,160	235,218,446	...	...	...	...	12,345,000	13,627,261	...	...	216,695,160	221,591,185
Sub-total	686,226,136	677,899,635	...	...	561,000	560,800	87,890,000	87,739,424	...	...	598,897,136	590,721,011
Revenues netted against expenditures	(87,890,000)	(87,739,424)	...	...	...	...	(87,890,000)	(87,739,424)	...	...	...	...
Total Program—Budgetary	598,336,136	590,160,211	...	...	561,000	560,800	...	...	...	...	598,897,136	590,721,011
Western Economic Diversification—												
Budgetary	49,725,187	46,323,241	3,468,742	3,468,742	240,055,930	201,794,614	...	...	...	...	293,249,859	251,586,597
Total Ministry—												
Budgetary	2,146,909,357	2,023,897,347	284,783,924	255,149,403	2,896,510,931	2,628,483,389	...	...	...	...	5,328,204,212	4,907,530,139
Non-budgetary	...	...	...	...	...	...	...	...	856,427,000	...	856,427,000	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
Micro-economic policy							
...	1,000,000	...	...	1,000,000	1,000,000	...	1,000,000
...	...	6,520,000	18,480,000	25,000,000	25,000,000	...	...
...	...	125,000,000	...	125,000,000	125,000,000	...	...
...	1,000,000	131,520,000	18,480,000	151,000,000	151,000,000	...	1,000,000
Marketplace rules and services							
...	45,000	...	...	45,000	45,000	...	45,000
Grant to the Radio Advisory Board of Canada							
Industry sector development							
...	...	...	110,000,000	110,000,000	110,000,000	...	...
...	...	...	7,500,000	7,500,000	7,500,000	...	...
...	...	...	6,000,000	6,000,000	6,000,000	...	...
...	...	...	...	...	...	...	140,000,000
...	...	...	123,500,000	123,500,000	123,500,000	...	140,000,000
...	1,045,000	131,520,000	141,980,000	274,545,000	274,545,000	...	141,045,000
Contributions							
Micro-economic policy							
...	6,808,000	...	(1,319,398)	5,488,602	5,488,602	...	5,124,093
...	2,400,000	...	(450,698)	1,949,302	1,949,301	1	2,419,578
...	100,000	...	29,504	129,504	129,504	...	215,000
...	3,490,000	...	...	3,490,000	3,490,000	...	3,490,000
...	550,000	...	(172,130)	377,870	377,870	...	420,616
...	13,348,000	...	(1,912,722)	11,435,278	11,435,277	1	11,669,287
Marketplace rules and services							
...	1,690,000	...	(5,275)	1,684,725	1,684,725	...	1,000,000

Industry sector development									
...	22,778,000	...	(10,353,000)	12,425,000	...	12,425,000	...	...	5,660,000
...	20,060,000	2,150,000	(600,013)	21,609,987	...	21,609,987	...	...	15,059,987
...	10,000,000	...	(10,000,000)	...	...	...	...	...	...
...	34,291,000	...	39,673	34,330,673	...	34,069,673	261,000	...	32,360,623
...	47,800,000	8,700,000	100,000	56,600,000	...	56,600,000	...	...	31,333,637
...	49,000,000	12,000,000	(7,341,432)	53,658,568	...	53,658,568	...	...	75,732,741
...	11,000,000	8,000,000	1,833,969	20,833,969	...	20,833,969	...	...	8,778,680
...	356,813,000	2,865,991	588,972	360,267,963	...	319,656,677	40,611,286	...	262,869,901
...	1,805,000	...	(1,804,999)	1	...	1	...	...	4,127,976
...	47,003,000	9,300,000	(6,873,251)	49,429,749	...	49,429,534	215	...	50,152,237
...	345,000	...	(28,663)	316,337	...	316,336	1	...	345,000
...	22,400,000	...	(7,957,486)	14,442,514	...	14,442,513	1	...	5,874,580
...	1,000,000	...	(36,500)	963,500	...	963,499	1	...	991,059
...	133,000,000	...	(113,383,984)	19,616,016	...	1,037,608	18,578,408	...	...
...	...	...	232,248	232,248	...	232,248	...	...	...
...	...	...	15,000	15,000	...	14,151	849	...	...
...	757,295,000	43,015,991	(155,569,466)	644,741,525	...	585,289,764	59,451,761	...	1,301,243
...	772,333,000	43,015,991	(157,487,463)	657,861,528	...	598,409,766	59,451,762	...	507,256,951
Total—Contributions									
Departmental Summary by Business Line									
...	14,348,000	131,520,000	16,567,278	162,435,278	...	162,435,277	1	...	12,669,287
...	1,735,000	...	(5,275)	1,729,725	...	1,729,725	...	...	1,045,000
...	757,295,000	43,015,991	(32,069,466)	768,241,525	...	708,789,764	59,451,761	...	634,587,664
...	773,738,000	174,535,991	(15,507,463)	932,406,528	...	872,954,766	59,451,762	...	648,301,951
Total Department									

Atlantic Canada Opportunities Agency									
Grants									
Development									
...	2,000,000	...	...	2,000,000	...	1,905,044	94,956	...	675,151
...	3,000,000	...	...	3,000,000	...	...	3,000,000	...	3,000,000
...	5,000,000	...	...	5,000,000	...	1,905,044	3,094,956	...	3,675,151
Total—Grants									

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			Variance	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
Contributions							
Development							
Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities Contributions to the Atlantic provinces under the Infrastructure Canada program							
...	241,270,000	...	(8,875,865)	232,394,135	16,229,001	...	205,409,171
...	30,803,000	...	...	30,803,000	16,340,338	...	...
...	5,000,000	(1,000,000)	1,946,783	5,946,783	...	...	6,545,279
...	2,000,000	(1,000,000)	497,135	1,497,135	...	...	229,853
...	1,000,000	(940,000)	(53,696)	6,304	6,304	...	...
...	280,073,000	(2,940,000)	(6,485,643)	270,647,357	238,078,018	32,569,339	212,184,303
...	285,073,000	(2,940,000)	(6,485,643)	275,647,357	239,983,062	35,664,295	215,859,454
Canadian Space Agency							
Grants							
...	340,000	...	(251,250)	88,750	87,500	1,250	137,500
...	150,000	...	(70,409)	79,591	79,590	1	186,140
...	100,000	...	(65,606)	34,394	34,393	1	52,663
...	175,000	1	99,999	275,000	275,000	...	175,000
...	50,000	...	(41,564)	8,436	8,436	...	18,674
...	400,000	1	99,999	500,000	500,000	...	400,000
...	1,215,000	2	(228,831)	986,171	984,919	1,252	969,977
Contributions							
...	500,000	...	(200,000)	300,000	251,667	48,333	353,742
...	2,300,000	...	(171,819)	2,128,181	1,531,566	596,615	2,744,362
...	5,665,000	...	(123,904)	5,541,096	5,541,096	...	5,334,302

...	5,843,000	...	(510,835)	5,332,165	Contribution to the general budget of the ESA	5,332,165	...	4,976,000
...	146,000	...	41,564	187,564	Contributions for the Youth awareness program	181,864	5,700	468,726
...	26,000,000	...	...	26,000,000	Contributions to Payload flight demonstration program	26,000,000	...	12,000,000
...	6,667,000	...	(1,333,725)	5,333,275	Contribution to the Earth observation program (EOP) of the ESA	3,534,001	1,799,274	3,159,981
...	135,000	...	(97,296)	37,704	Contribution to Data relay and technology mission program (DRTM) of the ESA	37,704	...	913,645
...	1,500,000	...	1,072,890	2,572,890	Contribution to Galileoat program definition phase of ESA	2,567,662	5,228	...
...	...	...	1,380,137	1,380,137	Contribution to the Earth observation preparatory program of ESA (EOPP)	1,081,387	298,750	1,273,096
...	...	...	...	...	Items not required for the current year	...	...	411,564
...	48,756,000	...	57,012	48,813,012	Total—Contributions	46,059,112	2,753,900	31,635,418
...	49,971,000	2	(171,819)	49,799,183	Total Program	47,044,031	2,755,152	32,605,395
Economic Development Agency of Canada for the Regions of Quebec								
Grants								
Promotion of the economic development of the regions of Quebec								
...	300,000	...	...	300,000	Grants under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	94,500	205,500	201,723
...	10,000,000	1	2,999,999	13,000,000	Grant to the Quebec Port Authority for construction of a cruise ship terminal and Pointe-à-Carcy improvements	13,000,000	...	3,000,000
...	...	...	...	...	Items not required for the current year	...	...	5,000,000
...	10,300,000	1	2,999,999	13,300,000	Total—Grants	13,094,500	205,500	8,201,723
Contributions								
Promotion of the economic development of the regions of Quebec								
...	9,428,000	...	5,158,951	14,586,951	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	5,158,951	9,428,000	10,024,032
...	30,000,000	(2,000,000)	(242,315)	27,757,685	(S) Liabilities under the <i>Small Business Loans Act</i>	27,757,685	...	43,552,002
...	53,719,000	...	(6,318,072)	47,400,928	Contributions under the Innovation development entrepreneurship and access program (IDEA) for small and medium businesses	47,400,928	...	50,980,436
...	25,500,000	...	(3,097,447)	22,402,553	Contributions under the Community futures program	22,402,553	...	25,751,853
...	2,550,000	...	386,437	2,936,437	Special fund for the economic development and adjustment of Quebec fishing communities	2,936,437	...	2,697,310
...	83,000,000	...	(4,188,007)	78,811,993	Contributions under the Regional strategic initiative program (S) Liabilities under the <i>Canada Small Business Financing Act</i>	66,383,791	12,428,202	51,794,814
...	15,000,000	(6,000,000)	4,771,195	13,771,195		13,771,195	...	4,400,116

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,500,000	...	(1,506,637)	993,363	993,363	...	...	...
...	86,405,000	...	230,978	86,635,978	16,772,036	69,863,942	...	...
...	308,102,000	(8,000,000)	(4,804,917)	295,297,083	203,576,939	91,720,144	...	189,200,563
...	318,402,000	(7,999,999)	(1,804,918)	308,597,083	216,671,439	91,925,644	...	197,402,286
National Research Council of Canada								
Grants								
...	956,000	...	...	956,000	790,988	165,012	...	899,699
Contributions								
...	3,268,000	680,000	305,126	4,253,126	4,253,126	...	...	4,104,449
...	40,000,000	...	...	40,000,000	40,000,000	...	...	39,000,000
...	1,192,000	...	(2,739)	1,189,261	1,189,261	...	...	1,148,548
...	1,200,000	3,659,000	300,000	5,159,000	5,159,000	...	...	5,347,590
...	2,000,000	...	...	2,000,000	2,000,000	...	...	2,000,000
...	47,660,000	4,339,000	602,387	52,601,387	52,601,387	...	...	51,600,587
Support for innovation and the national science and technology infrastructure								
...	68,998,000	12,000,000	(12,834,215)	68,163,785	68,160,093	3,692	...	67,896,327
...	16,000,000	...	12,231,828	28,231,828	28,231,828	...	...	28,034,950
...	84,998,000	12,000,000	(602,387)	96,395,613	96,391,921	3,692	...	95,931,277
...	132,658,000	16,339,000	...	148,997,000	148,993,308	3,692	...	147,531,864

Program Summary by Business Line

...	47,660,000	4,339,000	602,387	52,601,387	52,601,387	...	51,600,587
...
...	84,998,000	12,000,000	(602,387)	96,395,613	96,391,921	3,692	95,931,277
...	936,000	...	...	936,000	790,988	165,012	899,699
...	133,614,000	16,339,000	...	149,953,000	149,784,296	168,704	148,431,563

Natural Sciences and Engineering Research Council

Grants							
...	575,548,000	6,934,850	...	582,482,850	555,507,850	26,975,000	538,817,299
...	575,548,000	6,934,850	...	582,482,850	555,507,850	26,975,000	538,817,299

Social Sciences and Humanities Research Council

Grants							
...	146,883,000	210,125,000	...	357,008,000	344,182,531	12,825,469	129,283,249
...	146,883,000	210,125,000	...	357,008,000	344,182,531	12,825,469	129,283,249

Statistics Canada

Contributions							
Economic and social statistics							
Contribution under the Health Information program							
...	561,000	...	...	561,000	560,800	200	560,800
...	561,000	...	...	561,000	560,800	200	560,800

Western Economic Diversification

Grants							
...	5,000,000	...	(5,000,000)	...	...	...	...
...	...	1	9,999,999	10,000,000	10,000,000	...	...
...	5,000,000	1	4,999,999	10,000,000	10,000,000	...	...

Contributions

Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada							
...	118,101,000	...	9,378,144	127,479,144	127,479,144	...	123,880,413

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	7,600,000	...	(4,805,000)	2,795,000	...	...	6,045,000
...	8,027,000	...	...	6,137,215	1,889,785	...	5,819,680
...	84,700,000	...	(27,264,530)	21,063,939	36,371,531	...	310,289
...	15,000,000	4,000,000	(1,644,659)	17,355,341	...	...	23,515,470
...	3,000,000	2,000,000	1,429,787	6,429,787	...	...	1,518,157
...	...	...	10,534,188	10,534,188	...	...	6,365,000
...	236,428,000	6,000,000	(12,372,070)	191,794,614	38,261,316	...	167,454,009
...	241,428,000	6,000,001	(7,372,071)	201,794,614	38,261,316	...	167,454,009
...	2,524,858,000	402,994,845	(31,341,914)	2,628,483,389	268,027,542	...	2,078,716,006

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Marketplace rules and services	26,450,750	26,450,750	19,328,379
Bankruptcy	8,606,767	8,606,767	...
Corporations	7,594,014	7,594,014	8,464,995
Competition Bureau			
Canadian Intellectual Property Office			
Revolving Fund	79,400,000	79,060,120	76,608,153
	122,051,531	121,711,651	104,401,527
Industry sector development	6,975,070	6,975,070	6,498,243
Total Department—Budgetary	129,026,601	128,686,721	110,899,770
Statistics Canada			
Budgetary (spendable revenues)			
Economic and social statistics	75,545,000	74,112,163	68,710,320
Census of population statistics	12,345,000	13,627,261	10,795,417
Total Program—Budgetary	87,890,000	87,739,424	79,505,737
Total Ministry—Budgetary	216,916,601	216,426,145	190,405,507

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	1,040,939
Total tax revenues	...	1,040,939
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	13,843,500	8,888,860
Atlantic Development Board carry-over projects	31,746	62,307
<i>Atlantic Provinces Power Development Act</i>	3,079,316	3,533,472
Other accounts—		
Other dividends	...	12,300
	16,954,562	12,496,939
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	807,507	3,073,285
Repayable contributions	70,942,133	95,485,176
Adjustments to prior year's payables	4,652,966	11,675,851
	76,402,606	110,234,312

Sales of goods and services—		
Rights and privileges—		
User fees—Deferred revenues	212,364,800	...
Royalties	3,174,143	2,950,719
Licence fees	298,466,340	...
Corporations operations	...	11,873,174
Licences	...	1,305,756
Textile label registration	...	114,422
Laboratory and inspection fees, electricity and gas, weights and measures and other inspection fees	...	3,361,368
Lobbyists registrations operations	...	2,925
Non general radio service	...	91,211,535
	514,005,283	110,819,899
Services of a regulatory nature—		
Services of a regulatory nature and inspection fees	3,080,003	...
Sales of goods and information products—		
Sales of goods and information products inside government	18,800	...
Sales of goods and information products outside government	2,450	...
Sundries	...	2,640
	21,250	2,640

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other fees and charges—			Atlantic Canada Opportunities Agency		
Certification, testing and labelling	6,908,569	9,264,647	Non-tax revenues—		
Fees from <i>Small Business Loans Act</i>	24,856,455	33,139,036	Return on investments— ⁽¹⁾		
User charges	51,447,834	...	Loans, investments and advances—		
User charges—Deferred revenues	4,163,788	...	Special areas and highways agreement	76,462	92,510
Respendable revenues	(50,435,836)	...	Comprehensive development plan agreement	238,602	295,552
Other non-tax revenue	116,596	...		315,064	388,062
Sundries	4,789	13,081			
	37,062,195	42,416,764	Refunds of previous years' expenditures—		
	554,168,731	153,239,303	Adjustments to prior year's payables	881,770	760,503
Proceeds from the disposal of surplus Crown assets	316,868	339,980	Sales of goods and services—		
			Other fees and charges	4,522,145	8,027,867
Miscellaneous non-tax revenues—					
Fines—			Proceeds from the disposal of surplus Crown assets	51,906	10,294
<i>Bankruptcy and Insolvency Act</i>	...	76,073			
<i>Competition Act</i> and consumer products	...	4,170,416	Miscellaneous non-tax revenues—		
(various acts)	...	77,122	Contribution recoveries (loans, advances and accounts receivables)	49,054,168	47,552,322
<i>Copyright Act</i>	...	34,082	Recognition of revenues on accounts receivables	2,736,051	3,725,096
<i>Radiocommunication Act</i>	...	...	Interest and other charges to clients	651,842	...
Fines, electricity and gas, weights and measures acts	...	63,277	Sundries	146,893	908,630
Railway mortgages and sales agreements	...	60,855		52,588,954	52,186,048
Accounts receivable	(8,000)	...		58,359,839	61,372,774
Loans—					
Recoverable payments to persons	4,232,557	...	Canadian Space Agency		
Recoverable subsidy payments to industry	27,579,443	...	Tax revenues—		
Recoverable payments to industry—Capital assistance	29,371,098	...	Goods and services tax	...	57,018
Miscellaneous revenues from fines	2,466,898	...		...	57,018
Assistance to persons to encourage employment	3,047,328	...	Total tax revenues		
Other transfers to individuals contingently recoverable	530,378	...	Non-tax revenues—		
Payments to industry under loan guarantees	75,736,124	...	Refunds of previous years' expenditures—		
Transfers of other non-recoverable subsidy payments to industry	7,159,105	...	Refunds of previous years' expenditures	190,639	203,003
Contingently recoverable subsidy payments to industry	104,980,506	...	Adjustments to prior year's payables	256,808	2,907,855
Contingently recoverable payments to industry for capital assistance	16,004,398	...		447,447	3,110,858
Other transfers to industry	1,734,050	...			
Other transfers to non-profit organisations	184,600	...	Sales of goods and services—		
Interest on overdue accounts receivables	3,294,604	...	Rights and privileges—		
Sundries	238,089	889,262	Royalties revenues	2,921,069	2,194,817
	276,551,178	5,371,087	Services of a non-regulatory nature	941,485	...
	924,393,945	281,681,621	Other fees and charges	...	925,506
Total non-tax revenues				3,862,554	3,120,323
Total Department	924,393,945	282,722,560			

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	4,128	5,074	Proceeds from the disposal of surplus Crown assets	9,945	25,356
Miscellaneous non-tax revenues	52,088	64,936	Miscellaneous non-tax revenues—	400,337	385,057
Total non-tax revenues	4,366,217	6,301,191	Refunds of previous years' expenditures	32,939,373	...
Total Program	4,366,217	6,358,209	Repayment of recoverable contributions	173,453	...
			Other refunds	33,513,183	385,057
Competition Tribunal			Total Program	49,564,254	63,238,854
Non-tax revenues—					
Refunds of previous years' expenditures—			National Research Council of Canada		
Adjustments to prior year's payables	27,904	...	Tax revenues—		
Miscellaneous non-tax revenues	...	11,108	Goods and services tax	...	1,963,486
Total Program	27,904	11,108	Total tax revenues	...	1,963,486
Copyright Board			Non-tax revenues—		
Non-tax revenues—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—			Repayment for goods and services not provided and other		
Refunds of previous years' expenditures	...	120	miscellaneous refunds	928,965	602,602
Adjustments to prior year's payables	...	7	Adjustments to prior year's payables	3,294,855	...
				4,223,820	602,602
Sales of goods and services—	...	127			
Other fees and charges	...	5	Sales of goods and services—		
Miscellaneous non-tax revenues	81	...	Rights and privileges—		
Total Program	81	132	Pursuant to paragraph 5(1)(e) of the <i>National Research</i>	5,146,441	...
			<i>Council Act</i>		
Economic Development Agency of Canada for the Regions of Quebec			Lease and use of public property—		
Non-tax revenues—			Pursuant to paragraph 5(1)(e) of the <i>National Research</i>	2,147,034	...
Return on investments—			<i>Council Act</i>		
Other—Hexavision Technologies Inc	...	102,715	Services of a non-regulatory nature—		
Refunds of previous years' expenditures—			Pursuant to paragraph 5(1)(e) of the <i>National Research</i>	4,954,018	...
Repayment of recoverable contributions	...	30,973,347	<i>Council Act</i>		
Refunds of previous years' expenditures	...	446,846	Sales of goods and information products—		
Adjustments to prior year's payables	...	1,137,879	Pursuant to paragraph 5(1)(e) of the <i>National Research</i>	5,724,867	12,515,436
			<i>Council Act</i>		
Sales of goods and services—	...	32,558,072	Other fees and charges—		
Other fees and charges—			Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
Loans guarantee	16,041,126	30,167,654	<i>Council Act</i>		
			Sundries		
				44,361,938	55,087,964
				14,269,503	...
				58,631,441	55,087,964
				76,603,801	67,603,400

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets	846,406	74,744	Western Economic Diversification		
Miscellaneous non-tax revenues	...	16,298	Tax revenues—		
Total non-tax revenues	81,674,027	68,297,044	Goods and services tax	...	57
Total Program	81,674,027	70,260,530	Total tax revenues	...	57
Natural Sciences and Engineering Research Council			Non-tax revenues—		
Non-tax revenues—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—			Repayable contributions	16,159,946	23,112,781
Repayment of grants and scholarships	1,121,473	481,274	Refund contributions	168,827	894,854
Adjustments to prior year's payables	192,813	120,473	Recoveries of <i>Small Business Loans Act</i> losses	7,040	239,138
	1,314,286	601,747	Refunds—Operating	101,357	209,374
Sales of goods and services—			Adjustments to prior year's payables	2,000,173	1,963,113
Other fees and charges	80	25		18,437,343	26,419,260
Proceeds from the disposal of surplus Crown assets	5,659	...	Sales of goods and services—		
Total Program	1,320,025	601,772	Services of a regulatory nature—		
Social Sciences and Humanities Research Council			Service fees—		
Non-tax revenues—			<i>Small Business Loans Act</i>	13,759,328	12,917,922
Refunds of previous years' expenditures—			<i>Canada Small Business Financing Act</i>	12,638,564	12,467,719
Refunds—Transfer payments	407,341	349,103		26,397,892	25,385,641
Refunds—Goods and services	...	430	Proceeds from the disposal of surplus Crown assets	4,846	12,398
Adjustments to prior year's payables	(42,112)	(117,309)	Miscellaneous non-tax revenues—		
	365,229	232,224	Interest on repayable contributions	2,621,615	3,362,650
Sales of goods and services—			Rescheduling—Compensatory payments on repayable contributions	502,679	177,486
Other fees and charges	108	110	Sundries	25,605	60,943
Total Program	365,337	232,334		3,149,899	3,601,079
Statistics Canada			Total non-tax revenues	47,989,980	55,418,378
Non-tax revenues—			Total Program	47,989,980	55,418,435
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	146,702	103,456			
Adjustments to prior year's payables	...	175,871			
	146,702	279,327			
Proceeds from the disposal of surplus Crown assets	46,131	49,372			
Miscellaneous non-tax revenues	815,501	2,566,786			
Total Program	1,008,334	2,895,485			

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	3,061,500
Total tax revenues	...	3,061,500
Non-tax revenues—		
Return on investments	17,269,626	12,987,716
Refunds of previous years' expenditures	102,247,107	174,799,032
Sales of goods and services	681,596,437	287,544,328
Proceeds from the disposal of surplus Crown assets	1,285,889	517,218
Miscellaneous non-tax revenues	366,670,884	64,202,399
Total non-tax revenues	1,169,069,943	540,050,693
Total Ministry	1,169,069,943	543,112,193

(1) Interest unless otherwise indicated.

SECTION 15

2001-2002

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Law Commission of Canada

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Transfer payments	15.11
Details of respendable amounts	15.14
Revenues	15.14

Department

Objectives

To provide the Government of Canada and federal departments and agencies with high-quality legal services, have superintendence of all matters connected with the administration of justice in Canada which are not within provincial or territorial jurisdiction and to propose policy and program initiatives in this context with a view to ensuring that Canada is a fair, just and law-abiding society with an accessible, equitable, efficient and effective system of justice.

Business Line Descriptions

Government client services

To respond to the requirements of the Government of Canada, its departments and agencies for quality legal or legislative services, in the most effective and cost-efficient manner in compliance with the law and governmental policy.

Law and policy

To ensure a responsive, fair, efficient and accessible national system of justice by managing the development, testing, promotion and implementation of justice policy in respect of criminal law, and family and youth law and to ensure fair, effective and responsible public administration by managing the government legal framework in respect of administrative law, constitutional law, international law, native law, human rights law and information law.

Administration

To ensure effective strategic management of the administration of justice program by establishing corporate management and administrative frameworks and services that ensure the optimal internal management of the Department and its resources.

Canadian Human Rights Commission

Objectives

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Business Line Descriptions

Canadian Human Rights Commission

The Commission aims to discourage and reduce discriminatory practices by dealing with complaints of discrimination on the prohibited grounds in the *Canadian Human Rights Act*; conducting audits of federal departments and agencies, and federally regulated private companies to ensure compliance with the *Employment Equity Act*; conducting research and information programs; and working closely with other levels of government, employers, service providers, and community organizations to promote human rights principles.

Canadian Human Rights Tribunal

Objectives

To ensure the equitable application of the *Canadian Human Rights Act* and the *Employment Equity Act* through the conduct of fair and efficient public hearings.

Business Line Descriptions

Public hearings

Public hearings provides a range of services which includes the inquiring into complaints of discrimination and determining if there has been a contravention of the Acts, as well as maintaining the Registry which creates

the best possible environment for the Tribunal members to conduct hearings throughout Canada by providing the necessary administrative and ongoing support. The Registry plans and organizes the hearings and provides members with a proper hearing environment.

Commissioner for Federal Judicial Affairs

Objectives

Provide the administrative support needed to guide an independent judiciary into the age of automation and to administer statutory expenditures under Part I of the *Judges Act* with probity and prudence.

Business Line Descriptions

Federal judicial affairs

The Office of the Commissioner for Federal Judicial Affairs provides a range of services to the judiciary through the following service lines: administration; the Canadian Judicial Council; and payments pursuant to the *Judges Act*.

- **Administration**—This service line provides the federal judiciary with guidance and advice on the interpretation of Part I of the *Judges Act*; provides the Minister an up-to-date list of approved candidates for appointment to the judiciary as well as providing support to the judiciary in the areas of finance, personnel, administration, training, editing and information technology.
- **Canadian Judicial Council**—This service line provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.
- **Payments pursuant to the *Judges Act***—This service line provides for payment of salaries, allowances and annuities to judges and their survivors as authorized by the *Judges Act*.

Federal Court of Canada

Objectives

To support the Federal Court of Canada in providing a court of law, equity and admiralty for the better administration of the laws of Canada.

Business Line Descriptions

Registry services

The Registry achieves this objective through the delivery of a variety of services which fall into two service lines:

- Operations—This service line involves processing all documents filed by or issued to litigants; recording all proceedings; maintaining custody of the records and information base required by the Court; issuing legal instruments to enforce decisions made by the Court and various federal entities; and performing certain quasi-judicial functions.
- Corporate services—This service line involves providing support to the Registry in the non-registry operations portions of finance, administration, human resources, security, and management information processing.

Law Commission of Canada

Objectives

The objective of the Commission is to provide independent advice on improving, modernizing and reforming Canadian laws, legal institutions and procedures to ensure that they are aligned with the changing needs of Canadian individuals and society.

Business Line Descriptions

Law Commission of Canada

The Law Commission of Canada fulfils its mandate through the promotion of relevant research that directly engages Canadians in the renewal of the law. The Commission develops and conducts research programs to further the understanding of the role law can and should play in Canadian society.

The Commission uses a variety of formats to consult within the legal community and with Canadians at large. Aside from the publication and distribution of reports, the Commission takes advantage of other media and fora, including electronic dissemination of studies, the sponsorship of conferences and seminars, press conferences, and town hall meetings.

The results of the Commission's research and consultations are summarized in public papers announcing its findings and proposals. On occasion, these may be formulated into recommendations to Parliament.

Offices of the Information and Privacy Commissioners of Canada

Office of the Information Commissioner of Canada
Program

Objectives

To persuade federal government institutions to adopt information practices in keeping with the *Access to Information Act*; to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court; to deliver timely, thorough and fair investigations of complaints made against government by individuals; to encourage a culture of openness within the federal public service; to ensure that Parliament is informed of the activities of the Commissioner's office, the general state of health of the right of access and any matter dealt with in the access law requiring reform; and to ensure that internal overhead

functions are in place to support access to information program management decisions and accountability.

Business Line Descriptions

Access to government information

Investigating complaints, reviewing proposals for legislative change affecting access to information, responding to written and telephone inquiries, conducting reviews of the extent of non-compliance with the Act, the resolution of complaints and pursuit of court resolution of unsolved complaints and encouragement of open government policies throughout the federal system.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Office of the Privacy Commissioner of Canada
Program

Objectives

To ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal government institution, is protected; to encourage the growth of fair information practices by government institutions; to promote the adoption of practices consistent with the principles set out in the Canadian Standards Association's Model Code for the Protection of Personal Information; to ensure that the rights of those making complaints to the Commissioner, pursuant to the *Personal Information Protection and Electronic Documents Act*, are respected; and to ensure that internal overhead functions are in place to support privacy program management decisions and accountability.

Business Line Descriptions

Protection of personal information (federal public sector)

Investigating complaints, reviewing and auditing departmental privacy performance, responding to written and telephone inquiries, assessing the impact on privacy of new technologies implemented or being considered for implementation by government agencies, monitoring legislation, advising Parliament as well as federal departments and agencies, and investigating issues which will have an impact on the privacy of Canadians.

Protection of personal information (private sector)

Conducting and promoting research into issues and practices associated with the protection of personal information, promoting sound practices for the management of personal information, educating clients as to their rights and responsibilities associated with the collection use or disclosure of personal information, addressing complaints regarding the handling of personal information, seeking resolution through negotiation, mediation or conciliation and, where necessary, the pursuit of remedy through the courts, investigating an organization's practices for the handling of personal information and complementing provincial efforts to protect personal information involved in commercial activity.

Corporate services

Provision of such administrative support services as finance, personnel, information technology and general administration.

Supreme Court of Canada

Objectives

To provide a general Court of Appeal for Canada.

Business Line Descriptions

Office of the Registrar

The Office of the Registrar provides a range of services to the Court including processing all documents filed by litigants and preparing cases for hearing and judgment; reporting and publishing the judgments of the Court; maintaining the information base required by the Court; providing information on the Court as well as maintaining and preserving the records and history of the Court. The Office also administers the following statutory payments: judges' salaries, allowances, and annuities; annuities to spouses and children of judges; and lump sum payments to spouses of judges who die while in office.

Tax Court of Canada

Objectives

The objective is to provide an easily accessible and independent Court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Business Line Descriptions

Registry of the Tax Court of Canada

This main business line provides Canadians with the right to an accessible and efficient court of record for hearing cases in areas involving taxation and other federal programs such as the Canada Pension Plan, Employment Insurance and Old Age Security.

Provides a range of services to the Court through the following services lines:

- Appeals management—This service line provides litigants with guidance and advice on Court practices and procedures and provides the Judges of the Court with orderly and efficient scheduling of hearings.
- Corporate services—This service line provides the Registry with support in the areas of finance, administration, security, library, human resources and information technology. Corporate services must be able to provide its clients with effective, low-cost management and administrative services capable of supporting the Court's strategic policies.
- Strategic planning and communications—This service line provides the Registry with support in the areas of strategic planning, communications, legal information services and editing and revising services. Through various reports to Parliament, Strategic planning and communications measures and monitors the extent to which the Court has honoured its principal results-based commitments to Canadians. The Canadian public is informed of results in this area through the effective and efficient communication of information using state-of-the-art technology.

Source of authorities				Disposition of authorities										
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)			Available for use in subsequent years		
	\$	\$				\$	\$	\$	\$	\$	\$	\$	\$	\$
Department														
...	308,238,000	...	...	308,238,000	1	Operating expenditures								
...	...	158,624,269	...	158,624,269	1a	Operating expenditures								
...	...	656,096	...	656,096	1b	Transfer of \$14,129,339 from Justice Vote 5								
...	...	...	14,129,339	14,129,339		Transfer from: Vote 5								
...	...	...	6,515,350	6,515,350		TB Vote 5 ⁽¹⁾								
...	...	...	233,985	233,985		TB Vote 10 ⁽¹⁾								
...	...	...	11,975,000	11,975,000		TB Vote 15 ⁽¹⁾								
Total—Vote 1														
...	308,238,000	159,280,365	32,853,674	500,372,039		480,220,107								
...	...	...	...	...		20,151,932								
...	...	...	...	...		485,755,654								
Grants and contributions														
...	373,205,000	...	...	373,205,000	5	Grants and contributions								
...	...	68,314,146	...	68,314,146	5a	Grants								
...	...	...	1	1	5b	Transfer to Vote 1								
...	...	...	(14,129,339)	(14,129,339)		Total—Vote 5								
...	373,205,000	68,314,147	(14,129,339)	427,389,808		414,642,136								
...	...	...	...	...		12,747,672								
...	...	...	...	...		362,379,959								
...	52,122	...	15,866	67,988	(S)	Minister of Justice—Salary and motor car allowance								
...	...	...	...	...	(S)	Contributions to employee benefit								
...	35,624,000	...	1,499,000	37,123,000	(S)	plans								
...	...	...	3,320,741	3,320,741	(S)	Refunds of amounts credited to revenues in previous years								
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets								
21,542	...	...	14,430	35,972		21,542								
...	...	...	...	...		14,430								
21,542	717,119,122	227,594,512	23,574,372	968,309,548		935,373,972								
...	...	...	...	...		32,921,146								
...	...	...	...	...		888,624,412								
Canadian Human Rights Commission														
...	15,245,000	...	...	15,245,000	10	Program expenditures								
...	...	2,754,220	...	2,754,220	10a	Program expenditures								
...	...	520,000	...	520,000	10b	Program expenditures								
...	...	...	930,000	930,000		Transfer from TB Vote 15 ⁽¹⁾								
...	...	...	...	...		Total—Vote 10								
...	15,245,000	3,274,220	930,000	19,449,220	(S)	Contributions to employee benefit								
...	...	...	...	...	(S)	plans								
...	2,208,000	...	93,000	2,301,000	(S)	Spending of proceeds from the disposal of surplus Crown assets								
2,226	...	...	317	2,543		2,543								
...	...	...	...	...		691,960								
...	...	...	...	...		18,757,260								
...	...	...	...	...		2,301,000								
...	...	...	...	...		691,960								
...	...	...	...	...		17,335,988								
...	...	...	...	...		2,271,000								
2,226	17,453,000	3,274,220	1,023,317	21,752,763		21,060,803								
...	...	...	...	...		691,960								
...	...	...	...	...		19,606,988								

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,682,000	...	...	2,682,000	15	Canadian Human Rights Tribunal			
...	...	1,354,953	...	1,354,953	15a	Program expenditures			
...	...	112,380	...	112,380	15b	Program expenditures			
...	2,682,000	1,467,333	...	4,149,333	(S)	Total—Vote 15	3,296,202	853,131	...
...	178,000	...	...	178,000		Contributions to employee benefit plans	178,000	...	...
...	2,860,000	1,467,333	...	4,327,333		Total Program—Budgetary	3,474,202	853,131	...
...	4,322,000	...	...	4,322,000	20	Commissioner for Federal Judicial Affairs			
...	...	1,423,761	...	1,423,761	20a	Operating expenditures			
...	...	475,000	...	475,000	20b	Operating expenditures			
...	...	...	93,150	93,150		Transfer from: TB Vote 10 ⁽¹⁾			
...	...	...	301,000	301,000		TB Vote 15 ⁽¹⁾			
...	4,322,000	1,898,761	394,150	6,614,911		Total—Vote 20	6,511,495	103,416	...
...	507,000	...	...	507,000	25	Canadian Judicial Council—Operating expenditures			
...	...	21,479	...	21,479	25a	Canadian Judicial Council—Operating expenditures			
...	...	50,000	...	50,000	25b	Canadian Judicial Council—Operating expenditures			
...	507,000	71,479	...	578,479		Total—Vote 25	568,113	10,366	...
...	267,897,000	56,413,000	(12,699,872)	311,610,128	(S)	Payments pursuant to the <i>Judges Act</i>	311,610,128	...	...
...	493,000	...	...	493,000	(S)	Contributions to employee benefit plans	493,000	...	...
...	273,219,000	58,383,240	(12,305,722)	319,296,518		Total Program—Budgetary	319,182,736	113,782	...
...	30,258,000	...	...	30,258,000	30	Federal Court of Canada			
...	...	5,026,775	...	5,026,775	30a	Program expenditures			
...	...	474,669	...	474,669	30b	Program expenditures			
...	...	...	289,500	289,500		Transfer from: TB Vote 10 ⁽¹⁾			
...	...	...	1,676,000	1,676,000		TB Vote 15 ⁽¹⁾			
...	30,258,000	5,501,444	1,965,500	37,724,944	(S)	Total—Vote 30	37,321,144	403,800	...
...	3,965,000	...	167,000	4,132,000		Contributions to employee benefit plans	4,132,000	...	...

(S)	...	...	20,877	20,877	...	...	20,877	20,877	Spending of proceeds from the disposal of surplus Crown assets	...	3,994	...	16,883	6,479
	...	34,223,000	5,501,444	2,153,377	41,877,821	41,877,821	Total Program—Budgetary				41,457,138	403,800	16,883	35,301,185
							Law Commission of Canada							
	...	2,870,000	...	...	2,870,000	2,870,000	35 Program expenditures							
...	...	...	143,050	...	143,050	143,050	35a Program expenditures							
...	...	...	...	60,000	60,000	60,000	Transfer from TB Vote 15 ⁽¹⁾							
...	...	2,870,000	143,050	60,000	3,073,050	3,073,050	Total—Vote 35				3,039,802	33,248	...	2,963,965
(S)	...	148,000	...	...	148,000	148,000	Contributions to employee benefit plans				148,000	...	...	146,000
	...	3,018,000	143,050	60,000	3,221,050	3,221,050	Total Program—Budgetary				3,187,802	33,248	...	3,109,965
							Offices of the Information and Privacy Commissioners of Canada							
	...	3,654,000	...	...	3,654,000	3,654,000	Office of the Information Commissioner of Canada Program							
...	...	...	645,000	...	645,000	645,000	40 Program expenditures							
...	...	...	...	60,868	60,868	60,868	40b Program expenditures							
...	...	...	...	212,000	212,000	212,000	Transfer from: TB Vote 5 ⁽¹⁾							
...	...	3,654,000	645,000	272,868	4,571,868	4,571,868	TB Vote 15 ⁽¹⁾							
...	...	559,000	...	22,000	581,000	581,000	Total—Vote 40				4,340,262	231,606	...	12,052,282
...	...	...	...	...	...	...	Contributions to employee benefit plans				581,000	...	...	1,300,000
1,209	...	...	...	...	1,209	1,209	Spending of proceeds from the disposal of surplus Crown assets				...	1,209	...	3,150
1,209	4,213,000	645,000	294,868	5,154,077	5,154,077	5,154,077	Total Program—Budgetary				4,921,262	232,815	...	13,355,432
							Office of the Privacy Commissioner of Canada Program							
...	9,743,000	...	...	...	9,743,000	9,743,000	45 Program expenditures							
...	...	360,000	...	...	360,000	360,000	45b Program expenditures							
...	...	...	20,007	20,007	20,007	20,007	Transfer from: TB Vote 5 ⁽¹⁾							
...	...	...	321,000	321,000	321,000	321,000	TB Vote 15 ⁽¹⁾							
...	9,743,000	360,000	341,007	10,444,007	10,444,007	10,444,007	Total—Vote 45				10,117,769	326,238	...	...
...	1,307,000	...	33,000	1,340,000	1,340,000	1,340,000	Contributions to employee benefit plans				1,340,000	...	...	...
...	...	...	...	...	...	...	Spending of proceeds from the disposal of surplus Crown assets				...	...	541	...
...	11,050,000	360,000	374,548	11,784,548	11,784,548	11,784,548	Total Program—Budgetary				11,457,769	326,238	541	...
1,209	15,263,000	1,005,000	669,416	16,938,625	16,938,625	16,938,625	Total Offices of the Information and Privacy Commissioners of Canada—Budgetary				16,379,031	559,053	541	13,355,432

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	12,994,000	...	...	12,994,000	50	...	...	...	...
...	...	1,933,416	...	1,933,416	50b	...	...	...	...
...	...	75,750	...	75,750		...	...	...	...
...	...	613,000	...	613,000		...	...	...	...
...	12,994,000	1,933,416	688,750	15,616,166	(S)	14,745,102	871,064	...	14,022,886
...	3,926,000	...	166,244	4,092,244	(S)	4,092,244	...	...	3,832,093
...	1,473,000	...	62,000	1,535,000	(S)	1,535,000	...	...	1,466,000
...	...	...	31,230	31,230	(S)	30,468	...	762	20,597
...	18,393,000	1,933,416	948,224	21,274,640		20,402,814	871,064	762	19,341,576
...	9,738,000	...	...	9,738,000	55	...	...	...	...
...	...	1,937,204	...	1,937,204	55b	...	...	...	...
...	...	74,350	...	74,350		...	...	...	...
...	...	...	485,000	485,000		...	...	...	...
...	9,738,000	1,937,204	559,350	12,234,554	(S)	11,552,149	682,405	...	11,281,292
...	1,061,000	...	45,000	1,106,000	(S)	1,106,000	...	...	1,210,000
1,298	...	...	4,217	5,515		...	1,298	4,217	...
1,298	10,799,000	1,937,204	608,567	13,346,069		12,658,149	683,703	4,217	12,491,292
26,275	1,092,347,122	301,239,419	16,731,551	1,410,344,367		1,373,176,647	37,130,887	36,833	1,258,274,323

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Government client services	266,455,577	269,797,606	...	...	...	...	427,389,808	414,642,136	...	...	...	...	...	...	266,455,577	269,797,606	...	...
Law and policy	199,495,142	180,908,886	...	...	...	...	...	...	...	...	...	...	...	...	626,884,950	595,551,022	...	...
Administration	74,969,021	70,025,344	...	...	...	...	...	...	...	...	...	...	...	...	74,969,021	70,025,344	...	...
Total Department—Budgetary	540,919,740	520,731,836	...	...	...	...	427,389,808	414,642,136	...	...	...	...	...	...	968,309,548	935,373,972	...	...
Canadian Human Rights Commission—																		
Budgetary	21,752,763	21,060,803	...	...	...	...	...	...	...	...	...	...	...	...	21,752,763	21,060,803	...	...
Canadian Human Rights Tribunal																		
Public hearings	4,327,333	3,474,202	...	...	...	...	...	...	...	...	...	...	...	...	4,327,333	3,474,202	...	...
Total Program—Budgetary	4,327,333	3,474,202	...	...	...	...	...	...	...	...	...	...	...	...	4,327,333	3,474,202	...	...
Commissioner for Federal Judicial Affairs																		
Federal judicial affairs	319,602,850	319,489,068	...	...	...	...	...	...	...	306,332	306,332	306,332	...	...	319,296,518	319,182,736	...	...
Revenues netted against expenditures	(306,332)	(306,332)	...	...	...	...	...	...	...	(306,332)	(306,332)	(306,332)	...	...	...	...	...	...
Total Program—Budgetary	319,296,518	319,182,736	...	...	...	...	...	...	...	...	...	...	...	...	319,296,518	319,182,736	...	...
Federal Court of Canada																		
Registry services	39,194,252	38,282,207	2,683,569	3,174,931	...	...	...	...	...	...	...	...	...	...	41,877,821	41,457,138	...	...
Total Program—Budgetary	39,194,252	38,282,207	2,683,569	3,174,931	...	...	...	...	...	...	...	...	...	...	41,877,821	41,457,138	...	...
Law Commission of Canada—																		
Budgetary	3,221,050	3,187,802	...	...	...	...	...	...	...	...	...	...	...	...	3,221,050	3,187,802	...	...
Offices of the Information and Privacy Commissioners of Canada																		
Office of the Information Commissioner of Canada Program	4,547,618	4,305,746	...	...	...	...	...	...	...	...	...	...	...	...	4,547,618	4,305,746	...	...
Access to government information	606,459	615,516	...	...	...	...	...	...	...	...	...	...	...	...	606,459	615,516	...	...
Total Program—Budgetary	5,154,077	4,921,262	...	...	...	...	...	...	...	...	...	...	...	...	5,154,077	4,921,262	...	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office of the Privacy Commissioner of Canada Program												
Protection of personal information (federal public sector)	4,530,007	8,833,698	...	...	...	...	...	...	...	...	4,530,007	8,833,698
Protection of personal information (private sector)	5,455,000	595,059	...	...	...	...	...	...	...	...	5,955,000	595,059
Corporate services	1,299,541	2,029,012	...	...	...	...	...	...	...	...	1,299,541	2,029,012
Total Program—Budgetary	11,284,548	11,457,769	...	...	500,000	...	...	...	...	...	11,784,548	11,457,769
Total Offices of the Information and Privacy Commissioners of Canada—Budgetary	16,438,625	16,379,031	...	...	500,000	...	...	...	...	...	16,938,625	16,379,031
Supreme Court of Canada												
Office of the Registrar	21,274,640	20,402,814	...	...	...	...	...	...	...	...	21,274,640	20,402,814
Total Program—Budgetary	21,274,640	20,402,814	...	...	...	...	...	...	...	...	21,274,640	20,402,814
Tax Court of Canada												
Registry of the Tax Court of Canada	12,783,825	12,114,560	562,244	543,589	...	...	...	...	...	...	13,346,069	12,658,149
Total Program—Budgetary	12,783,825	12,114,560	562,244	543,589	...	...	...	...	...	...	13,346,069	12,658,149
Total Ministry—Budgetary	979,208,746	954,815,991	3,245,813	3,718,520	427,889,808	414,642,136	...	...	...	...	1,410,344,367	1,373,176,647

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
					Department			
					Grants			
					Law and policy			
					Uniform Law Conference of Canada—Administration grant	18,170	18,170	18,170
	18,170	...	...	...	Institut International de droit d'expression française (IDEF)	1,140	1,140	...
	1,140	...	...	...	Legal studies for Aboriginal people program	210,631	210,500	210,618
	210,631	...	...	...	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	12,274	12,274
	12,274	...	...	...	British Institute of International and Comparative Law	7,220	7,220	7,220
	7,220	...	...	...	Hague Academy of International Law	8,620	8,620	8,620
	8,620	...	...	...	Canadian Human Rights Foundation	26,600	26,600	26,600
	26,600	...	...	...	National Judicial Institute	268,346	268,345	268,345
	128,345	1	140,000	...	Canadian Society of Forensic Science	38,600	38,600	38,600
	38,600	...	...	...	Canadian Association of Provincial Court Judges	48,771	48,771	48,771
	48,771	...	...	...	Grants to individuals, canadian or international non-profit organizations, provinces and territories, regions or municipalities, universities, bands or tribal councils, for policy or program development or implementation	264,774	264,774	299,998
	300,000	...	(35,000)	265,000	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations, and, educational institutions for policy, program development of training with respect to Child-Centred Family Law	12,971	37,029	20,000
	50,000	...	...	50,000	Grants in support of the Safer Communities Initiative	27,120,334	534,727	21,030,371
	21,360,061	10,295,000	(4,000,000)	27,655,061	Grants in support of the Youth Justice Renewal Fund	2,224,351	2,506,149	1,828,850
	8,516,253	...	(3,785,753)	4,730,500	Grants to individuals, non-profit professional organizations, societies or associations, other non-profit organizations and institutions for activities in support of the Victims of Crime Initiative	255,114	15,984	337,174
	500,000	...	(228,902)	271,098	Grant in support of legal aid research	...	...	...
	...	200,000	(200,000)	...	Total—Grants	30,517,784	3,094,247	24,156,751
	31,226,685	10,495,001	(8,109,655)	33,612,031	Contributions			
					Law and policy			
					Contribution to the provinces to assist in the operation of legal aid systems	99,527,507	99,527,507	79,827,507
	79,827,507	19,500,000	200,000	99,527,507	Contributions to the provinces and territories in support of the youth justice services	190,993,550	190,993,550	178,765,197
	194,118,550	...	(3,125,000)	190,993,550				

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
...	...	3,997,500	...	3,997,500	3,997,500	...	...	3,997,500
...	...	10,390,330	23,348,791	35,364,121	35,342,791	21,330	...	35,974,148
...	...	2,774,035	482,285	4,451,320	4,050,918	400,402	...	4,528,332
...	...	2,200,000	4,200,000	6,400,000	6,242,119	157,881	...	5,827,827
...	...	17,917,906	...	15,599,320	15,599,319	1	...	13,816,101
...	...	9,830,031	750,000	8,255,031	7,063,191	1,191,840	...	5,531,383
...	...	400,000	...	400,000	400,000	...	...	371,173
...	...	3,270,456	500,000	3,770,456	3,770,456	...	...	3,270,456
...	...	15,827,000	...	14,527,000	8,403,304	6,123,696	...	5,322,090
...	...	1,425,000	...	1,653,902	1,553,449	100,453	...	991,494
...	8,238,070	8,238,070	6,607,145	1,630,925	...	...
...	800,000	600,000	573,103	26,897	...	...
...	...	341,978,315	57,819,146	393,777,777	384,124,352	9,653,425	...	338,223,208
...	...	373,205,000	68,314,147	427,389,808	414,642,136	12,747,672	...	362,379,959
Commissioner for Federal Judicial Affairs								
Grants								
Federal judicial affairs								
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges:								
(S) Lump sum payments to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death								
...	146,000	...	(146,000)	...	...	...	...	89,600

...	55,479,000	...	(55,479,000)	...	...	...	...	...	52,971,719
...	55,625,000	...	(55,625,000)	...	...	...	...	...	53,061,319
Total Program									
Offices of the Information and Privacy Commissioners of Canada									
Office of the Privacy Commissioner of Canada									
Program									
Contributions									
Protection of personal information (private sector)									
Contributions in support of research into and the promotion of the protection of personal information									
...	500,000	...	...	500,000	...	...	500,000	...	...
...	500,000	...	...	500,000	...	...	500,000	...	...
Total Program									
Total Offices of the Information and Privacy Commissioners of Canada									
...	500,000	...	...	500,000	...	...	500,000	...	...
Supreme Court of Canada									
Grants									
Office of the Registrar									
(S) Annuities under the <i>Judges Act</i>									
...	1,535,000	...	(1,535,000)	...	...	...	...	...	1,517,017
...	1,535,000	...	(1,535,000)	...	...	...	...	...	1,517,017
Total Program									
...	430,865,000	68,314,147	(71,289,339)	427,889,808	414,642,136	13,247,672	...	...	416,958,295

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs			
Judicom training program	31,332	101,686	...
Office of the Unpires service fees	50,000	50,000	50,000
Human Rights Tribunal service fees	50,000	50,000	50,000
Competition Tribunal service fees	50,000	...	50,000
Administrative arrangement with Canadian International Development Agency	125,000	104,646	92,868
Total Ministry— Budgetary	306,332	306,332	242,868

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	...	65,532
Total tax revenues	...	65,532
Non-tax revenues—		
Refunds of previous years' expenditures—		
Other government departments	20,838	74,857
Sundries	670,671	709,482
Adjustments to prior year's payables	793,152	(48,839)
	1,484,661	735,500
Sales of goods and services—		
Rights and privileges	3,869,579	35,509,148
Services of a regulatory nature—		
Canadian firearms program—Fees	10,450,361	...
Divorce registrations	859,917	655,908
Family orders agreements and enforcements assistance	5,107,828	1,581,755
	16,418,106	2,237,663
	20,287,685	37,746,811
Proceeds from the disposal of surplus Crown assets	14,430	21,687
Miscellaneous non-tax revenues—		
Fines—Northwest Territories	1,800	5,860
Fines and forfeitures	941,613	837,398
Rental of dwellings and utilities	230,159	141,989
Crown corporation billings	274,976	212,199
Royalties and patents	72,131	124,530
Sundries	39,488	228,390
	1,560,167	1,550,366
Total non-tax revenues	23,346,943	40,054,364
Total Department	23,346,943	40,119,896

	Current year	Previous year
	\$	\$
Canadian Human Rights Commission		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,185	12,507
Adjustments to prior year's payables	497,762	156,846
Proceeds from the disposal of surplus Crown assets	504,947	169,353
Miscellaneous non-tax revenues	317	2,226
	210	6,296
Total Program	505,474	177,875
Commissioner for Federal Judicial Affairs		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,640	...
Adjustments to prior year's payables	59	...
Miscellaneous non-tax revenues—		
Judges' Public Service Superannuation Account deductions	1,699	...
	8,635,795	10,513,714
Total Program	8,637,494	10,513,714
Federal Court of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,790	37,906
Adjustments to prior year's payables	53,000	80,977
	118,790	118,883
Sales of goods and services—		
Other fees and charges—		
Federal Court fees	1,148,716	1,212,782
Court costs	43,150	16,653
	1,191,866	1,229,435
Proceeds from the disposal of surplus Crown assets	20,877	5,030
Miscellaneous non-tax revenues—		
Court fines	2,207,000	4,719,000
Sundries	3,411	248
	2,210,411	4,719,248
Total Program	3,541,944	6,072,596
Law Commission of Canada		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	4,861
Adjustments to prior year's payables	38,814	23,774
Miscellaneous non-tax revenues	38,814	28,635
	15	...
Total Program	38,829	28,635
Offices of the Information and Privacy Commissioners of Canada		
Office of the Information Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures	1,141	619
Proceeds from the disposal of surplus Crown assets	...	3,410
Miscellaneous non-tax revenues	5,319	30,700
	6,460	34,729
Office of the Privacy Commissioner of Canada Program		
Non-tax revenues—		
Refunds of previous years' expenditures	656	...
Proceeds from the disposal of surplus Crown assets	541	...
	1,197	...
Total Program	7,657	34,729
Total Offices of the Information and Privacy Commissioners of Canada		
Supreme Court of Canada		
Tax revenues—		
Goods and services tax	...	2,955
	...	2,955
Total tax revenues		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,601	31,034
Adjustments to prior year's payables	3,621	88,796
	23,222	119,830

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services—			Ministry Summary		
Lease and use of public property	1,818	...	Tax revenues—		
Sales of goods and information products—			Goods and services tax	...	68,487
Sale of Supreme Court Bulletin	11,673	13,956	Total tax revenues	...	68,487
Sale of reasons for judgment	19,639	6,307			
Sundries	...	6,839			
	31,312	27,102	Non-tax revenues—		
Other fees and charges—			Refunds of previous years' expenditures	2,354,702	1,173,620
Photocopies	23,508	23,208	Sales of goods and services	21,654,812	39,708,721
Filing fees	63,104	66,644	Proceeds from the disposal of surplus Crown assets	71,612	40,357
Sundries	16,203	...	Miscellaneous non-tax revenues	15,780,256	16,914,124
	102,815	89,852	Total non-tax revenues	39,861,382	57,836,822
	135,945	116,954	Total Ministry	39,861,382	57,905,309
Proceeds from the disposal of surplus Crown assets					
Miscellaneous non-tax revenues—					
Judges' contributions towards annuities	31,230	6,706			
	117,279	93,800			
Total non-tax revenues	307,676	337,290			
Total Program	307,676	340,245			
Tax Court of Canada					
Non-tax revenues—					
Refunds of previous years' expenditures	180,772	800			
Sales of goods and services—					
Sales of goods and information products	39,166	40,188			
Other fees and charges	150	575,333			
	39,316	615,521			
Proceeds from the disposal of surplus Crown assets	4,217	1,298			
	3,251,060	...			
Miscellaneous non-tax revenues					
Total Program	3,475,365	617,619			

SECTION 16

2001-2002

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

CONTENTS

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Ministry summary	16.4
Program by business line	16.6
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Details of spendable amounts	16.10
Revenues	16.11

Department

Objectives

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Business Line Descriptions

Maritime forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and military assistance; and assist other government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, multi-purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other government departments and agencies in enforcing Canadian laws.

Joint operations and civil emergency preparedness

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence Staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters; and foster and coordinate preparedness for civil emergencies in Canada.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces; provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Matériel, infrastructure and environment support

This activity encompasses the provision of staff and forces designed to: provide equipment acquisition, supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

Department/Forces executive

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and provide the overall management of the Department; manage the Defence services program; formulate and manage all aspects of defence policy; provide specialist departmental services such as review services comprising internal audit and program evaluation, legal services/advice and training, and public affairs; provide comptrollership guidance, accounting systems, and the financial authorities framework and advice necessary to support the resource management process; and provide corporate management and support services.

Objectives

The creation of the Board is the result of the government's desire to update the system of military justice within the Canadian Forces and to make it more efficient, transparent and humane in order to contribute to the improvement of working relations for its members. Specifically, its objective can be articulated as follows: to act as an independent administrative tribunal and to assure the just and impartial review of grievances that must be submitted to the Board in accordance with the *National Defence Act*.

The Board is responsible for inquiry, analysis, review, and hearing of grievances referred to it by the Chief of the Defence Staff (CDS) and under the legislation, and to make its findings and recommendations available to the CDS and the plaintiff. The CDS makes final decisions.

Business Line Descriptions

Canadian Forces Grievance Board

The Canadian Forces Grievance Board has only one sphere of activity designated as being "the examination of grievances by members of the Canadian Forces referred by the Chief of Defence Staff" in accordance with the Act and accompanying regulations.

Objectives

To deal expeditiously with interference complaints received from military police, to oversee the Provost Marshal's treatment of complaints about misconduct of military police, and to review her handling of specific misconduct complaints when requested to do so by the complainant.

Business Line Descriptions

Military Police Complaints Commission

The processing of complaints having to do with the military police.

Ministry Summary

Ministry Summary									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	7,964,877,080	...	...	7,964,877,080	I				
...	...	199,415,209	...	199,415,209	Ia				
...	...	587,826,331	...	587,826,331	Ib				
...	...	...	3,285,300	3,285,300					
...	...	...	80,009,000	80,009,000					
...	7,964,877,080	787,241,540	83,294,300	8,835,412,920		8,764,491,062	70,921,858	...	8,177,547,468
...	2,143,289,000	...	...	2,143,289,000	S				
...	...	1,223,606	...	1,223,606	5a				
...	...	101,070,000	...	101,070,000	5b				
...	...	...	10,334,500	10,334,500					
...	2,143,289,000	102,293,606	10,334,500	2,255,917,106		2,207,986,189	47,930,917	...	2,156,971,448
...	402,138,767	...	...	402,138,767	I0				
...	...	I	...	...	I0a				
...	...	500,000	...	500,000	I0b				
...	402,138,767	500,001	...	402,638,768		312,150,211	90,488,557	...	231,717,898
...	52,122	...	15,866	67,988	(S)	67,988	...	...	51,597
...	100,000	...	(919)	99,081	(S)	99,081	...	...	96,544
...	717,996,000	...	30,870,491	748,866,491	(S)	748,866,491	...	...	701,794,458
...	161,547,495	...	6,869,008	168,416,503	(S)	168,416,503	...	...	153,120,076
...	...	...	18,693	18,693	(S)	18,693	...	...	38,756
756,473	...	...	41,669,573	42,426,046	(S)	41,440,439	...	985,607	48,626,333
756,473	11,390,000,464	890,035,147	173,071,512	12,453,863,596		12,243,536,657	209,341,332	985,607	11,469,964,578
L11b To increase from \$100,000,000 to \$120,000,000, the amount that may be outstanding through actual cash advances at any one time under the National Defence working capital advance account established by Vote L20b									
L11c Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit \$120,000,000 (Net)									
69,919,184	...	20,000,000	...	20,000,000					
69,919,184	...	...	...	69,919,184		3,665,609	...	86,253,575	(146,784)

L15 Loans in respect of housing projects. *Special Appropriation Act, 1963*. Limit \$37,000,000 (Net)

13,086,217	...	...	...	13,086,217	...	...	...	13,086,217	...
83,005,401	...	20,000,000	...	103,005,401	...	3,665,609	...	99,339,792	(146,784)
756,473	11,390,000,464	890,035,147	173,071,512	12,453,863,596	...	12,243,536,657	209,341,332	985,607	11,469,964,578
83,005,401	...	20,000,000	...	103,005,401	...	3,665,609	...	99,339,792	(146,784)
Total non-budgetary									
Total Department—									
Budgetary									
Non-budgetary									
Canadian Forces Grievance Board									
15									
Program expenditures									
Transfer from TB Vote 10 ⁽¹⁾									
...	8,197,000	...	...	8,197,000	...	...	...	...	...
...	...	...	62,875	62,875	...	...	...	...	...
...	8,197,000	...	62,875	8,259,875	...	6,215,019	2,044,856	...	...
...	846,000	...	2,000	848,000	...	848,000	...	...	...
...	9,043,000	...	64,875	9,107,875	...	7,063,019	2,044,856	...	...
Total Program—Budgetary									
Military Police Complaints Commission									
20									
Program expenditures									
...	3,653,000	...	...	3,653,000	...	...	...	...	...
...	...	175,000	...	175,000	...	...	...	...	...
...	3,653,000	175,000	...	3,828,000	...	3,286,958	541,042	...	...
...	348,000	...	...	348,000	...	348,000	...	...	...
...	4,001,000	175,000	...	4,176,000	...	3,634,958	541,042	...	...
Total Program—Budgetary									
Total Ministry—									
Budgetary									
756,473	11,403,044,464	890,210,147	173,136,387	12,467,147,471	...	12,254,234,634	211,927,230	985,607	11,469,964,578
83,005,401	...	20,000,000	...	103,005,401	...	3,665,609	...	99,339,792	(146,784)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Program by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Maritime forces	1,759,384,097	1,738,534,270		300,494,064	294,103,760					75,999,300	72,968,510					1,963,878,861	1,959,669,520	
Land forces	2,623,605,913	2,592,606,712		756,571,880	740,337,769					174,610,800	167,647,463					3,205,566,993	3,165,297,018	
Air forces	2,593,523,711	2,554,916,763		677,343,459	663,058,253					162,037,200	155,575,288					3,108,829,970	3,062,399,728	
Joint operations and civil emergency preparedness	831,854,946	858,079,348		128,352,157	125,634,414		264,739,987	179,154,299		9,683,700	9,297,522					1,215,263,390	1,153,570,539	
Communications and information management	294,866,248	281,066,614		149,109,651	145,947,887					18,454,800	17,718,838					425,521,099	409,295,663	
Support to the personnel function	794,265,511	811,297,090		68,444,314	66,901,982		12,949,188			21,040,500	20,201,422					854,618,513	870,946,838	
Material infrastructure and environment support	733,290,871	727,279,100		117,694,102	115,256,879		9,506,117			17,745,000	17,037,344					842,746,090	835,004,752	
Department/Forces executive—																		
Budgetary	678,567,237	633,452,425		57,907,479	56,745,245		128,392,664	123,489,795		27,428,700	26,334,866					837,438,680	787,352,599	
Non-budgetary	...	...		...	...		...	...		...	...		103,005,401	3,665,609		103,005,401	3,665,609	
Sub-total—																		
Budgetary	10,289,358,534	10,197,232,322		2,255,917,106	2,207,986,189		415,587,956	325,099,399		507,000,000	486,781,253					12,453,863,596	12,243,536,657	
Non-budgetary	...	...		...	...		...	...		...	...		103,005,401	3,665,609		103,005,401	3,665,609	
Revenues netted against expenditures	(507,000,000)	(486,781,253)		...	...		...	...		(507,000,000)	(486,781,253)		...	...		...	...
Total Department—																		
Budgetary	9,782,358,534	9,710,451,069		2,255,917,106	2,207,986,189		415,587,956	325,099,399		...	...		...	...		12,453,863,596	12,243,536,657	
Non-budgetary	...	...		...	...		...	...		...	...		103,005,401	3,665,609		103,005,401	3,665,609	
Canadian Forces Grievance Board—																		
Budgetary	9,107,875	7,063,019		...	...		...	...		...	...		...	...		9,107,875	7,063,019	
Military Police Complaints Commission—																		
Budgetary	4,176,000	3,634,958		...	...		...	...		...	...		...	...		4,176,000	3,634,958	
Total Ministry—																		
Budgetary	9,795,642,409	9,721,149,046		2,255,917,106	2,207,986,189		415,587,956	325,099,399		...	...		...	...		12,467,147,471	12,254,234,634	
Non-budgetary	...	...		...	...		...	...		...	...		103,005,401	3,665,609		103,005,401	3,665,609	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	54,000	...	...	54,000	54,000	...	54,000
Joint operations and civil emergency preparedness Research fellowship—Emergency planning							
Support to the personnel function (S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan							
...	100,000	...	(919)	99,081	99,081	...	96,544
...	...	1	3,495,173	3,495,174	3,495,174	...	...
Materiel, infrastructure and environment support Grant to the municipality of Shannon							
Department/Forces executive Civil pensions and annuities:							
...	13,800	...	...	13,800	13,761	39	13,409
...	50,000	25,000	...	75,000	75,000	...	50,000
...	250,000	...	...	250,000	250,000	...	250,000
...	250,000	...	...	250,000	250,000	...	250,000
...	250,000	...	...	250,000	250,000	...	250,000
...	10,285	...	...	10,285	10,285	...	10,285
...	12,090	...	...	12,090	12,090	...	12,090
...	2,000,000	...	...	2,000,000	1,961,202	38,798	1,679,810
...	89,250	...	...	89,250	89,250	...	89,250
...	60,000	...	...	60,000	60,000	...	60,000
...	40,000	...	...	40,000	40,000	...	40,000
...	1,125,000	...	...	1,125,000	1,125,000	...	1,125,000
...	24,056	...	...	24,056	24,056	...	24,056
...	4,174,481	25,000	...	4,199,481	4,160,644	38,837	3,853,900
...	4,328,481	25,001	3,494,254	7,847,736	7,808,899	38,837	4,004,444
Total—Grants							
Contributions							
Joint operations and civil emergency preparedness Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i> Contributions to the provinces for assistance related to natural disasters							
...	4,716,680	475,000	5,525,000	10,716,680	10,285,756	430,924	4,720,939
...	250,000,000	...	...	250,000,000	165,855,405	84,144,595	106,172,748

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	215,000	...	...	215,000	210,425	4,575	...
...	2,004,606	...	...	2,004,606	1,995,012	5,594	...
...	1,000,000	...	...	1,000,000	...	1,000,000	...
...	...	...	749,701	749,701	749,701	...	471,153
...	257,936,286	475,000	6,274,701	264,685,987	179,100,299	85,585,688	...
...	3,500,000	...	(966,481)	2,533,519	2,533,519	...	2,733,242
...	14,000,000	...	(3,683,412)	10,316,588	10,316,588	...	10,866,049
...	17,500,000	...	(4,649,893)	12,850,107	12,850,107	...	13,599,291
...	4,650,000	...	560,943	5,210,943	5,210,943	...	4,420,397
...	100,000	...	700,000	800,000	800,000	...	...
...	4,750,000	...	1,260,943	6,010,943	6,010,943	...	4,420,397
...	89,666,000	...	2,696,299	92,362,299	92,362,299	...	71,551,077
...	33,000,000	...	(13,736,771)	19,263,229	16,301,950	2,961,279	24,477,604
...	2,727,000	...	...	2,727,000	1,036,086	1,690,914	1,386,102
...	153,000	...	...	153,000	131,077	21,923	96,857
...	48,000	...	...	48,000	44,303	3,697	33,458
...	3,908,000	...	25,336	3,933,336	3,933,335	1	3,542,597
...	5,357,000	...	(15,681)	5,357,000	5,357,000	...	4,801,000
...	280,000	...	...	264,319	78,101	186,218	69,494
...	85,000	...	...	85,000	85,000	...	85,000
...	...	...	...	...	...	...	3,825,200
...	135,224,000	...	(11,030,817)	124,193,183	119,329,151	4,864,032	109,868,389
...	415,410,286	475,000	(8,145,066)	407,740,220	317,290,500	90,449,720	241,409,289

Ministerial Summary by Business Line

...	257,990,286	475,000	6,274,701	264,739,987	Joint operations and civil emergency preparedness	179,154,299	85,585,688	...	113,575,212
...	17,600,000	...	(4,650,812)	12,949,188	Support to the personnel function	12,949,188	...	...	13,695,835
...	4,750,000	1	4,756,116	9,506,117	Material, infrastructure and environment support	9,506,117	...	...	4,420,397
...	139,398,481	25,000	(11,030,817)	128,392,664	Department/Forces executive	123,489,795	4,902,869	...	113,722,289
...	419,738,767	500,001	(4,650,812)	415,587,956	Total Ministry	325,099,399	90,488,557	...	245,413,733

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$		\$	\$
Budgetary (respendable revenues)						
Maritime forces						
Deductions from members for rations, quarters and clothing	24,058,201	18,164,215	16,355,411	Medical and dental services	6,440	8,210
Material and services provided to other govern- ment departments	40,218,319	34,251,986	2,499,779	Provincial school grants and tuition fees	16,912	94,351
Medical and dental services	50,539	64,432	297,504	Other recoveries	1,470,344	2,516,179
Provincial school grants and tuition fees	132,731	740,479	1,408,682			
Other recoveries	11,539,510	19,747,398	10,443,788			
	75,999,300	72,968,510	31,005,164		9,683,700	9,297,522
						6,078,756
Land forces						
Deductions from members for rations, quarters and clothing	55,274,478	41,732,859	43,080,712	Communications and information management		
Material and services provided to other govern- ment departments	92,402,864	78,695,023	90,166,989	Deductions from members for rations, quarters and clothing	5,842,018	4,410,790
Medical and dental services	116,115	148,034	257,275	Material and services provided to other govern- ment departments	9,766,157	8,317,361
Provincial school grants and tuition fees	304,954	1,701,274	1,218,199	Medical and dental services	12,272	15,646
Other recoveries	26,512,389	45,370,273	9,031,571	Provincial school grants and tuition fees	32,231	179,809
	174,610,800	167,647,463	143,754,746	Other recoveries	2,802,122	4,795,232
					18,454,800	17,718,838
						1,089,541
Air forces						
Deductions from members for rations, quarters and clothing	51,294,201	38,727,706	38,860,499	Support to the personnel function		
Material and services provided to other govern- ment departments	85,749,000	73,028,251	102,133,718	Deductions from members for rations, quarters and clothing	6,660,543	5,028,785
Medical and dental services	107,753	137,374	777,938	Material and services provided to other govern- ment departments	11,134,491	9,482,705
Provincial school grants and tuition fees	282,995	1,578,766	3,683,539	Medical and dental services	13,992	17,838
Other recoveries	24,603,251	42,103,191	27,309,294	Provincial school grants and tuition fees	36,747	205,002
	162,037,200	155,575,288	172,764,988	Other recoveries	3,194,727	5,467,092
					21,040,500	20,201,422
						11,516,820
Joint operations and civil emergency preparedness						
Deductions from members for rations, quarters and clothing	3,065,455	2,314,453	762,294	Material, infrastructure and environment support		
Material and services provided to other govern- ment departments	5,124,549	4,364,329	868,827	Deductions from members for rations, quarters and clothing	5,617,325	4,241,144
				Material and services provided to other govern- ment departments	9,390,536	7,997,462
				Medical and dental services	11,800	15,044
				Provincial school grants and tuition fees	30,991	172,894
				Other recoveries	2,694,348	4,610,800
					17,745,000	17,037,344
						4,866,982

Details of Respendable Amounts—Concluded

Department/Forces executive	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Deductions from members for rations, quarters and clothing	8,682,780	6,555,597	6,082,915
Material and services provided to other government departments	14,515,083	12,361,791	11,236,897
Medical and dental services	18,240	23,254	439,721
Provincial school grants and tuition fees	47,904	267,244	2,082,083
Other recoveries	4,164,693	7,126,980	15,436,302
	27,428,700	26,334,866	35,277,918
Total budgetary	507,000,000	486,781,253	406,354,915
Non-budgetary (respendable receipts)			
Working capital advance	...	362,782,870	390,026,014
Total Ministry—Budgetary	507,000,000	486,781,253	406,354,915
Non-budgetary	...	362,782,870	390,026,014

Revenues

Department	Current year	Previous year
	\$	\$
Tax revenues—		
Goods and services tax	...	2,612,594
Total tax revenues	...	2,612,594
Non-tax revenues—		
Return on investments—		
Other accounts—		
Interest on loans to employees posted abroad	751,180	833,801
Interest earned from funds on deposit with suppliers	82,657	15,118
	833,837	848,919
Refunds of previous years' expenditures—		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	24,601,330	44,387,098
Proceeds from the disposal of surplus Crown assets	41,669,573	49,366,135
Miscellaneous non-tax revenues—		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	10,952,330	14,049,417
Total non-tax revenues	78,057,070	108,651,569
Total Department	78,057,070	111,264,163
Canadian Forces Grievance Board		
Non-tax revenues—		
Sales of goods and services—		
Sales of goods and information products	20	...
Total Program	20	...
Military Police Complaints Commission		
Non-tax revenues—		
Refunds of previous years' expenditures	6,390	...
Total Program	6,390	...

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	2,612,594
Total tax revenues	...	2,612,594
Non-tax revenues—		
Return on investments	833,837	848,919
Refunds of previous years' expenditures	24,607,720	44,387,098
Sales of goods and services	20	...
Proceeds from the disposal of surplus Crown assets	41,669,573	49,366,135
Miscellaneous non-tax revenues	10,952,330	14,049,417
Total non-tax revenues	78,063,480	108,651,569
Total Ministry	78,063,480	111,264,163

SECTION 17

2001-2002

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

Cape Breton Development Corporation

National Energy Board

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Department

Objectives

To advance the development of Canada's economy by providing expert scientific and economic knowledge to Canadians, and by promoting the sustainable development and use of Canada's natural resources and the competitiveness of the energy, forest, minerals and metals and geomatics industries.

Business Line Descriptions

Information dissemination and consensus building

NRCan recognizes the need to invest in knowledge and systems innovation to create easily accessible and integrated information. To this end, the Department develops and maintains the knowledge infrastructure (ResSources) and databases, such as GeoConnections, necessary to provide Canadians with geographical and scientific information on the state of Canada's landmass, and with sound economic, environmental advice on matters relating to the sustainable development and use of Canada's natural resources and to public health and safety. It also gathers, shares, disseminates and analyzes information and prepares statistical reports on the productivity and competitiveness of the Canadian natural resource industry. The information is used as a basis for forecasting and reporting progress on market demand.

Promoting greater national and international cooperation and consensus on sustainable development is the basis for protecting existing resource-based benefits and building new opportunities in the knowledge-based economy. In this context, the Department co-manages the federal process to develop a National Implementation Strategy on the mitigation and adaptation to climate change. NRCan implements action plans, tools and testing that support new and innovative forest management practices. Under the terms of bilateral and multilateral agreements, the Department pro-

motes globally the responsible development and use of minerals and metals and undertakes research and development to facilitate further growth for the Canadian geomatics industry. NRCan provides coordinated logistical advice and services in support of its scientific research programs and transfers its S&T technologies and sustainable resource management practices and techniques to stakeholders and users.

NRCan provides Canadians with the best possible fiscal and regulatory information to allow them to make informed decisions. In this regard, the Department develops national and international strategies, policies, regulations and voluntary approaches in support of sustainable development.

Included within this business line is the Geomatics Canada Revolving Fund. The fund was established under *Appropriation Act No. 3* in 1993-94. The fund allows Geomatics Canada to shift the costs of offering goods and services from taxpayers at large to specific users who benefit directly from them. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market.

Economic and social benefits

Leading edge science and technology, expert policy advice and innovation are essential if Canada is to maintain and expand its market share in the new global economy. In this context, the Department identifies business opportunities for resource-based products, knowledge, technologies and services. It works with stakeholders to provide a business climate that enhances the competitiveness of the natural resource sector (e.g., the administration of Canada's mining tax-

ation regime). The Department holds investment seminars to attract investment to Canada and addresses international environmental and trade issues related to the natural resource sector. NRCan also works with governments and industry on issues related to understanding the geological framework of the nation and to stimulate exploration.

NRCan works internationally to facilitate the export of Canadian resource-related goods and services, and promotes the transfer of technologies and the exchange of knowledge supporting the sustainable development and use of natural resources. NRCan, in conjunction with the Department of Foreign Affairs and International Trade, maintains good relationships with counterparts in other countries, while building awareness of foreign developments. The Department facilitates private sector access to foreign markets for natural resource products, management practices and services. It supports the Canadian geomatics and geoscience industry in major international projects, in the development of standards, exchange of information, research and development, in training and personnel exchange, and on government policies and programs. The Department also helps ensure Canadian competitiveness and the fulfilment of trade obligations. For example, it influences the harmonization of international standards and codes, participates in multilateral fora, provides advice to assist in negotiations on trade frameworks as well as regulatory, trade and foreign policy issues. Likewise, bilateral relations allow the Department to exchange information to promote regulatory and policy consistency and to provide ideas and insights concerning the implementation of energy-efficiency and forestry measures, both current and prospective.

NRCan, in conjunction with Indian and Northern Affairs Canada, manages programs to generate Aboriginal employment in the natural resource industry. The Department finances viable Aboriginal operations and enhances their management skills. In addition, NRCan promotes initiatives and regulations that focus on work

ventilation and rockburst abatement; and makes improvements to procedures that apply to manufacturing.

The Department, in collaboration with its co-delivery partners, develops and implements policies and practices to address hazards associated with natural resource development and use. It recommends options for the long-term management of radioactive waste and spent nuclear fuel. NRCAN also develops technologies to improve the structural reliability of Canada's pipeline infrastructure.

Safety and security of Canadians

NRCAN plays a critical role in providing information and expertise to Canadians with respect to natural hazards. NRCAN's scientific expertise provides the advice and research recommendations for minimizing risks associated with natural hazards like earthquakes. In addition, the Department provides topographical maps and satellite imagery to respond to these hazard emergencies and to provide information about soil types, risk areas and erosion patterns to understand the cause of disasters.

The Department provides a reliable system of surveys, topographical maps, aeronautical charts and publications, remotely sensed data and geographically referenced information covering Canadian territory, in support of national sovereignty, defense, the environment, socio-economic development and the governing of Canada. In partnership with its counterparts, NRCAN also maintains the boundary between the United States and Canada and carries out boundary survey work and inspections.

NRCAN is the Government's primary source of expertise on explosives regulations and technology. The Department develops technologies and conducts inspections associated with the manufacture, use, storage and transport of explosives and pyrotechnics. In conjunction with Justice Canada, NRCAN works to improve safety in the explosives industry by producing

the explosives regulations in plain language and assisting in negotiations in international agreements.

NRCAN provides the policy framework for safety and security in Canada's energy sector and specifically for energy transmission, offshore development and Canada's uranium and nuclear industry. It makes recommendations to the Minister on issues concerning the National Energy Board, the Atomic Energy of Canada Limited, the Canadian Nuclear Safety Commission, and the Newfoundland and Nova Scotia Offshore boards. NRCAN promulgates health and safety regulations to ensure the integrity of survival and evacuation systems for frontier oil and gas exploration and development.

Sound departmental management

This business line represents the corporate management that administers the Department's internal functions. It provides corporate strategic and management direction for aligning departmental objectives to ministerial and government priorities, for setting goals and monitoring results, and for managing allocated resources in an effective and efficient manner through: corporate strategic planning, department-wide policy coordination and issues management; Cabinet and parliamentary liaison; financial, administration, real property, human resources, information management/information technology direction and services; communications strategy, advice and services; the administration of environmental policy and assessment activities; support to the Chief Science Advisor; and internal audits and program evaluations.

Atomic Energy of Canada Limited

Objectives

To develop the utilization of atomic energy for peaceful purposes.

opportunities, economic diversification and decision-making relating to sustainable land and resource development in rural, Aboriginal and northern communities.

Environmental protection and mitigation

NRCAN has a key role in designing Canada's response options for climate change which are central to the federal government's mitigation and adaptation strategy and to the transformation of Canada's energy economy. In collaboration with its partners, the Department (i) develops a National Implementation Strategy for climate change, (ii) develops and promotes Canadian interests in meeting the Kyoto commitment and (iii) participates in Canada's international climate change agenda.

The Department manages the interdepartmental program of energy research and development, develops and promotes the use of emerging and promising renewable resource technologies and alternative sources of energy, and develops and implements programs and technologies to promote energy efficiency in buildings, in industry and at home. In partnership with its clients and stakeholders, the Department also conducts forest science research and transfers technologies and techniques that contribute to Canada's forest health and sustainability, predicts and monitors the effects of human interactions and natural events on forest ecosystems, and conducts forest production research to ensure sustainability for difficult to grow and/or endangered trees. NRCAN also develops and transfers technologies leading to more efficient industrial processes, the production of new, higher-performance mineral - and metal-based products and enhances the productivity of mining and ore processing operations. The Department carries out research that mitigates the impacts of effluent and drainage on mining and milling operations; provides technical support to mines in Canada on mine roof control, underground environmental assessment,

Canadian Nuclear Safety Commission

Objectives

To limit, to a reasonable level and in a manner that is consistent with Canada's international obligations, the risks to national security, the health and safety of persons and the environment that are associated with the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and prescribed information.

To implement, in Canada, measures to which Canada has agreed respecting international control of the development, production and use of nuclear energy, including the non-proliferation of nuclear weapons and nuclear explosive devices and to support international efforts to develop, maintain and strengthen the nuclear non-proliferation and safeguards regimes.

Business Line Descriptions

Health, safety, security and environmental protection

The CNSC regulates the development, production, possession and use of nuclear energy, substances, equipment and information through a comprehensive licensing system. This system is designed to minimize the likelihood that nuclear workers, the public and the environment are exposed to unacceptable levels of radiation and to the radioactive or hazardous substances associated with nuclear technology. The CNSC regulates such operations and facilities as accelerators, non-power nuclear reactors, nuclear fuel facilities, nuclear research and test establishments, nuclear substance transport packages, pool-type irradiators, powers reactors, radioisotopes, radioisotope production facilities, uranium mining and processing facilities and nuclear waste management facilities.

Non-proliferation and safeguards

The CNSC regulates non-proliferation and safeguards through the implementation of safeguards agreements between Canada and the International Atomic Energy Agency (IAEA) and the nuclear non-proliferation provisions of Canada's nuclear cooperation agreements; and the maintenance of both a comprehensive nuclear materials/activity accounting/verification framework and a nuclear export and import licensing system. In addition, the CNSC participates in multilateral nuclear non-proliferation, safeguards and security initiatives to strengthen the international nuclear non-proliferation regime and provides advice to senior government officials on the development and application of Canada's nuclear non-proliferation policy, IAEA safeguards implementation and development and international issues concerning the security of nuclear material and facilities.

Cape Breton Development Corporation

Objectives

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

National Energy Board

Objectives

To regulate, in the public interest, those areas of the oil, gas and electricity industries relating to:

- the construction and operation of pipelines;
- the construction and operation of international and designated interprovincial power lines;

- traffic, tolls and tariffs of pipelines;
- exports of oil, gas and electricity and imports of gas and oil; and,
- oil and gas activities on Frontier lands not subject to a federal provincial accord.

To provide advice to the Minister of Natural Resources Canada on the development and use of energy resources.

Business Line Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Department	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Lapsed or (overexpended)	Used in the previous year
\$	\$	\$	\$			\$	\$
...	446,089,000	...	...	1	Operating expenditures		
...	...	70,167,446	...	1a	Operating expenditures		
...	...	810,700	...		Transfer from: TB Vote 10 ⁽¹⁾		
...	...	19,554,000	...		TB Vote 15 ⁽¹⁾		
...	...	(12,782,454)	...		Transfer to Vote 10		
...	446,089,000	70,167,446	7,582,246		Total—Vote 1	496,351,715	473,823,528
...	...	...	...	3b	Geomatics Canada Revolving Fund—To reduce from \$8,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the Geomatics Canada Revolving Fund, established by Vote 3b, <i>Appropriation Act No. 3, 1993-94</i> , may exceed the revenues	27,486,977	...
...	...	...	...	5	Capital expenditures		...
...	24,680,000	936,108	...	5a	Capital expenditures		...
...	...	...	(5,859,331)		Transfer to Vote 10		...
...	24,680,000	936,108	(5,859,331)		Total—Vote 5	19,751,774	...
...	110,162,844	...	...	10	Grants and contributions		...
...	...	58,150,000	...	10a	Grants and contributions		...
...	...	...	...	10b	Transfer of \$12,782,454 from Natural Resources Vote 1, and \$5,859,331 from Natural Resources Vote 5		...
...	...	41,009,149	...		Transfer from: Vote 1		...
...	...	12,782,454	...		Vote 5		...
...	...	5,859,331	...		Transfer from: Vote 5		...
...	110,162,844	99,159,149	18,641,785		Total—Vote 10	200,650,127	101,922,351
...	52,122	...	11,987	(S)	Minister of Natural Resources—Salary and motor car allowance	64,109	51,597
...	43,320,000	...	1,823,000	(S)	Contributions to employee benefit plans	45,143,000	46,524,000
...	...	...	...	(S)	Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)—Total authority of \$200,000,000 less the aggregate of all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act		
7,862,882	1,536,000	956,000	(2,492,000)	(S)	Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	4,259,868	1,788,193
7,343,883	2,300,000	...	(2,300,000)			3,044,602	4,951,664

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,462,000	...	(639,045)	1,822,955	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	...	...	1,390,223
...	1,565,000	...	10,000	1,575,000	(S)	Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	...	...	1,512,500
...	6,200,000	7,800,000	4,402,569	18,402,569	(S)	Payments to the Nova Scotia Offshore Revenues Account	...	...	9,378,897
...	1,200,000	...	25,733,626	26,933,626	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	...	...	6,827,902
7,131,810	(1,136,000)	438,000	698,000	7,131,810	(S)	Geomatics Canada Revolving Fund	...	...	...
...	...	...	(3,000,000)	(3,000,000)		Decrease in drawdown authority limit	...	...	...
7,131,810	(1,136,000)	438,000	(2,302,000)	4,131,810		Total	(43,951)	4,175,761	(1,849,872)
...	400,000	...	(400,000)	...	(S)	Nova Scotia fiscal equalization offset payments	...	...	671,000
...	...	...	9,040	9,040	(S)	Refunds of amounts credited to revenues in previous years	...	...	32,229
95,791	...	...	148,345	244,136	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	53,171	371,258
...	...	...	455	455	(S)	Collection agency fees	...	...	6,651
22,434,366	638,830,966	179,456,704	44,370,677	885,092,713		Total budgetary	818,155,854	54,805,632	647,402,121
...	...	...	...	...		Appropriations not required for the current year	...	...	7,825,800
22,434,366	638,830,966	179,456,704	44,370,677	885,092,713		Total Department—Budgetary	818,155,854	54,805,632	647,402,121
...	...	...	...	...		Non-budgetary	...	...	7,825,800
...	121,604,000	...	...	121,604,000	15	Atomic Energy of Canada Limited	...	...	...
...	...	...	...	...	15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...
...	...	82,000,000	...	82,000,000	15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...
...	...	6,868,000	...	6,868,000		Payments to Atomic Energy of Canada Limited for operating and capital expenditures	...	...	...
...	...	...	768,000	768,000		Transfer from TB Vote 15 ⁽¹⁾
...	121,604,000	88,868,000	768,000	211,240,000		Total—Vote 15	211,240,000	...	121,150,000
...	121,604,000	88,868,000	768,000	211,240,000		Total Program—Budgetary	211,240,000	...	121,150,000

...	43,774,000	...	43,774,000	...	43,774,000	20	Program expenditures	...	...	...	50,033,700
...	...	5,531,578	...	...	...	20a	Program expenditures	...	...	...	...
...	...	2,231,680	...	...	...	20b	Program expenditures	...	...	...	5,979,000
...	...	...	33,000	...	33,000		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	4,316,000	...	4,316,000		TB Vote 15 ⁽¹⁾	18,626
...	43,774,000	7,763,258	4,349,000	55,886,258	...		Total—Vote 20	52,926,262	2,959,996	...	50,033,700
...	5,317,000	...	224,000	5,541,000	...	(S)	Contributions to employee benefit plans	5,541,000	...	...	5,979,000
169	...	...	17,379	17,548	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	169	...	17,379	18,626
169	49,091,000	7,763,258	4,590,379	61,444,806	...		Total Program—Budgetary	58,467,431	2,959,996	17,379	56,031,326
Cape Breton Development Corporation											
...	...	...	...	...	...	25	Payments to the Cape Breton Development Corporation for operating and capital expenditures	...	...	...	64,906,000
...	31,010,000	...	...	31,010,000	...	25a	Payments to the Cape Breton Development Corporation for operating and capital expenditures	...	...	...	64,906,000
...	...	57,300,000	...	57,300,000	...		Total—Vote 25	65,500,000	22,810,000	...	64,906,000
...	31,010,000	57,300,000	...	88,310,000	...		Total budgetary	65,500,000	22,810,000	...	64,906,000
...	...	...	...	...	...	L40a	Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19(3). Limit \$50,000,000 (Net)	...	...	50,000,000	...
50,000,000	...	...	...	50,000,000	...		Total Program—Budgetary	65,500,000	22,810,000	...	64,906,000
...	31,010,000	57,300,000	...	88,310,000	...		Non-budgetary	...	...	50,000,000	...
50,000,000	...	...	...	50,000,000	...			...	...	...	...
National Energy Board											
...	25,879,000	...	...	25,879,000	...	30	Program expenditures	...	...	...	26,215,525
...	...	1,267,300	...	1,267,300	...	30a	Program expenditures	...	...	...	4,370,000
...	...	1,145,687	...	1,145,687	...	30b	Program expenditures	...	...	...	...
...	...	26,300	...	26,300	...		Transfer from: TB Vote 10 ⁽¹⁾
...	...	...	803,000	803,000	...		TB Vote 15 ⁽¹⁾	1,831	...
...	25,879,000	2,412,987	829,300	29,121,287	...		Total—Vote 30	28,836,201	285,086	...	26,215,525
...	3,998,000	...	168,000	4,166,000	...	(S)	Contributions to employee benefit plans	4,166,000	...	...	4,370,000
1,346	...	...	1,831	3,177	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,346	1,831	...
1,346	29,877,000	2,412,987	999,131	33,290,464	...		Total Program—Budgetary	33,002,201	286,432	1,831	30,585,525
22,435,881	870,412,966	335,800,949	50,728,187	1,279,377,983	...		Total Ministry—Budgetary	1,186,365,486	80,862,060	12,150,437	920,074,972
50,000,000	...	...	...	50,000,000	...		Non-budgetary	...	...	50,000,000	7,825,800

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance)

(1) Treasury Board Vote 10—Government-wide initiatives

... Treasury Board Vote 15—Compensation adjustments

Programs by Business Line

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information dissemination and consensus building	179,325,814	188,448,443	589,672	584,669	15,050,907	13,748,766	12,676,875	12,676,875	...	...	182,289,518	190,105,003
Economic and social benefits—Budgetary	92,915,306	94,597,997	790,000	790,000	124,344,279	88,720,340	10,753,579	10,753,579	...	...	207,296,006	173,354,758
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Environmental protection and mitigation	179,414,597	181,269,956	17,800,000	17,800,000	148,027,543	149,741,584	4,741,612	4,741,612	...	...	340,500,528	344,069,928
Safety and security of Canadians	42,507,086	37,702,263	166,108	166,108	3,983,384	3,979,627	6,887,005	6,887,005	...	...	39,769,573	34,960,993
Sound departmental management	114,358,776	74,787,010	410,997	410,997	498,580	498,430	31,265	31,265	...	...	115,237,088	75,665,172
Sub-total—Budgetary	608,521,579	576,805,669	19,756,777	19,751,774	291,904,693	256,688,747	35,090,336	35,090,336	...	...	885,092,713	818,155,854
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(35,090,336)	(35,090,336)	...	...	...	...	(35,090,336)	(35,090,336)	...	...	...	...
Total Department—Budgetary	573,431,243	541,715,333	19,756,777	19,751,774	291,904,693	256,688,747	...	...	...	...	885,092,713	818,155,854
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Atomic Energy of Canada Limited—Budgetary	211,240,000	211,240,000	...	...	...	...	...	...	...	...	211,240,000	211,240,000
Canadian Nuclear Safety Commission	...	...	...	...	...	...	...	...	...	...	...	...
Health, safety, security and environmental protection	55,567,009	53,748,124	883,797	883,797	99,740	85,740	...	...	...	...	56,550,546	54,717,661
Non-proliferation and safeguards	4,352,000	3,589,770	...	...	542,260	160,000	...	...	...	...	4,894,260	3,749,770
Total Program—Budgetary	59,919,009	57,337,894	883,797	883,797	642,000	245,740	...	...	...	...	61,444,806	58,467,431
Cape Breton Development Corporation—Budgetary	88,310,000	65,500,000	...	...	...	...	...	...	...	...	88,310,000	65,500,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...

National Energy Board

Energy regulation and
advice

	33,290,464	33,002,201	...	...	...	...	...	...	...	...	33,290,464	33,002,201
Total Program—Budgetary	33,290,464	33,002,201	...	...	...	...	...	...	...	...	33,290,464	33,002,201
Total Ministry— Budgetary	966,190,716	908,795,428	20,640,574	20,635,571	292,546,693	256,934,487	...	...	...	...	1,279,377,983	1,186,365,486
Non-budgetary	...	...	...	...	...	...	...	50,000,000	...	...	50,000,000	...

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Department Grants	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$							
...	Information dissemination and consensus building
...	140,066	...	348,804	488,870	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	487,554	1,316	...	264,692	
...	25,000	...	...	25,000	Grant to the Quebec Council on Forestry Research	23,500	1,500	...	23,500
...	...	250,000	...	250,000	Grant to the 2003 World Forestry Congress	250,000	...	...	...
...	...	100,000	...	100,000	Grant to the Food and Agriculture Organization of the United Nations (FAO) Trust Account	100,000	...	...	...
...	165,066	350,000	348,804	863,870	Economic and social benefits	861,054	2,816	...	288,192	
...	...	292,000	(479,519)	61,511	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	60,496	1,015	...	110,522	
...	...	...	100,000	100,000	Grant in support of clean-up of low level radiation waste in the Port Hope area	7,750	92,250	...	30,000,000
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	249,030	292,000	(379,519)	161,511	Environmental protection and mitigation	68,246	93,265	...	30,110,522	
...	...	...	...	...	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	25,092	8	...	17,226
...	26,718	50,000,000	(1,618)	25,100	Grant to the Foundation for Sustainable Development Technology in Canada	50,000,000	...	...	...
...	...	...	...	50,000,000	Grant in support of clean-up of low level radiation waste	...	...	...	...
...	...	100,000	(100,000)	...	Grant to the Green Municipal Investment Fund	50,000,000	...	...	...
...	...	31,358,215	18,641,785	50,000,000	Grant to the Green Municipal Enabling Fund	12,500,000	...	...	...
...	...	12,500,000	...	12,500,000		...	...	...	...
...	26,718	93,958,215	18,540,167	112,525,100		112,525,092	8	...	17,226	
...	...	...	...	...	Safety and security of Canadians	...	...	...	...
...	37,542	...	2,758	40,300	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	39,209	1,091	...	25,515	

Sound departmental management

In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives

100,000	...	...	2,000	102,000	...	...	54,000
578,356	94,600,215	18,514,210	113,692,781	113,595,601	97,180	...	30,495,455
Total—Grants							
Contributions							
Information dissemination and consensus building							
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives							
In support of the energy efficiency and alternative energy programs							
252,967	(350,000)	3,092,416	2,995,383	2,963,737	31,646	...	2,619,621
560,000	...	(162,865)	397,135	397,135	...	...	836,650
4,000,000	...	(2,729,000)	1,271,000	1,262,262	8,738	...	573,287
227,700	...	(23,073)	204,627	204,627	...	...	415,775
40,000	...	...	40,000	40,000	...	...	80,000
7,750,000	...	(3,563,200)	4,186,800	4,155,522	31,278	...	4,318,647
Contribution in support of new and expanded measures under the efficiency and alternative energy programs							
...	...	423,276	423,276	423,276	...	...	1,204,336
...	...	85,000	85,000	83,337	1,663	...	...
...	...	2,816	2,816	2,816	...	...	4,489
In support of international thermonuclear experimental reactor							
Contribution to the International Energy Agency							
...	...	4,531,000	4,531,000	3,305,000	1,226,000	...	2,269,015
...	...	50,000	50,000	50,000	...	...	...
...	...	...	...	...	...	...	1,830,328
...
...
...
12,830,667	(350,000)	1,706,370	14,187,037	12,887,712	1,299,325	...	14,142,148
Economic and social benefits							
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives							
1,010,251	30,000	360,063	1,400,314	1,398,314	2,000	...	1,389,874
121,500	...	(44,196)	77,304	77,304	...	...	120,709
1,200,000	...	...	1,200,000	1,200,000	...	...	1,200,000
558,400	...	(538,400)	...	...	...	...	18,895
1,000,000	...	(85,000)	915,000	911,211	3,789	...	1,000,000
49,330,000	...	(1,143,014)	48,186,986	20,625,126	27,561,860	...	5,489,578
1,675,400	...	85,601	1,761,001	1,761,000	1	...	1,675,000
3,053,200	...	196,043	3,249,243	3,249,074	169	...	3,053,200
Contribution to Forintek Canada Corporation value-added program							
1,000,000	...	...	1,000,000	1,000,000	...	...	1,000,000
1,000,000	...	(260,154)	739,846	708,289	31,557	...	2,464,052
1,000,000	...	...	1,000,000	1,000,000	...	...	1,000,000
5,000,000	...	(5,000,000)	...	...	...	...	...
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia							
7,862,882	956,000	(2,492,000)	7,862,882	4,259,868	...	3,603,014	1,788,193
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland							
7,343,883	...	(2,300,000)	7,343,883	3,044,602	...	4,299,281	4,951,664
...	7,800,000	4,402,569	18,402,569	18,402,569	...	...	9,378,897

Transfer Payments—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use		Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					Variance				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	1,200,000	...	25,733,626	26,933,626	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund	26,933,626	...	...	...	6,827,902
...	400,000	...	(400,000)	...	(S) Nova Scotia fiscal equalization offset payments	...	...	...	...	671,000
...	...	...	25,000	25,000	Canadian Forestry Association	...	...	...	...	...
...	...	...	105,000	105,000	Climate Change Action Fund	25,000	...	...	...	1,084,614
...	...	...	1,250,000	1,250,000	GeoConnections Implementation Fund program	105,000	...	...	...	671,923
...	...	...	9,386	9,386	Contribution to the International Energy Agency Model forest program	1,220,997	29,003	...	...	8,530
...	...	...	971,000	971,000	Contribution to the International Energy Agency/Forest Energy Agreement	971,000	...	...	...	1,510,977
...	...	...	166,395	166,395	Contribution in support of Action Plan 2000 on Climate Change	166,395	...	...	...	251,295
...	...	...	1,583,333	1,583,333	Items not required for the current year	1,583,333	...	...	...	27,102
...	
15,206,765	77,584,751	8,786,000	22,605,252	124,182,768	Environmental protection and mitigation	88,652,094	27,628,379	7,902,295	45,583,405		
...	679,000	...	(74,574)	604,426	Contribution to the International Energy Agency	604,426	...	...	...	484,560
...	110,295	...	(110,295)	...	Contribution to the International Energy Agency/Forest Energy Agreement	...	...	...	...	...
...	87,643	1,203,534	(840,405)	450,772	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	450,772	...	...	...	544,917
...	4,700,000	...	3,287,807	7,987,807	Contribution in support of new and expanded measures under the energy efficiency and alternative energy programs	7,987,806	1	...	...	7,049,722
...	3,640,000	3,096,400	123,441	6,859,841	In support of the energy efficiency and alternative energy programs	6,859,841	...	...	...	6,579,080
...	3,898,000	...	(2,025,385)	1,872,615	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	1,872,615	...	...	...	...
...	540,000	...	(540,000)	...	In support of the Federation of Canadian Municipalities	...	...	...	...	...
...	34,200	...	38,556	72,756	Ocean drilling program	72,756	...	...	...	53,648
...	16,000,000	(2,492,000)	436,017	13,944,017	Climate Change Action Fund	14,296,979	(352,962)	...	...	15,981,770
...	500,000	...	(202,615)	297,385	Contribution to Saskatchewan Power/Maritime Electric Company	297,384	1	...	...	...
...	400,000	...	(322,570)	77,430	Contribution to the City of Calgary in support of the production of electricity from renewable energy sources	77,430	...	...	...	122,624
...	...	3,071,000	(1,413,607)	1,657,393	Contribution in support of Action Plan 2000 on Climate Change	3,020,152	(1,362,759)	...	...	...
...	...	...	34,251	34,251	GeoConnections Implementation Fund program	33,411	...	...	...	104,234

...	...	...	...	1,643,750	1,643,750	Model forest program	1,642,920	830	1,609,623
...	...	...	...	...	...	Items not required for the current year	...	...	1,732,731
...	...	...	...	35,502,443	35,502,443		37,216,492	(1,714,049)	34,262,909
Safety and security of Canadians									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	...	...	...	315,856	315,856	Contribution to the Canadian Inter-Agency Forest Fire Centre	314,856	1,000	178,756
...	...	...	...	113,733	113,733	Ocean drilling program	113,646	87	111,808
...	...	...	...	100,040	100,040	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	100,040	...	80,473
...	...	...	...	1,822,955	1,822,955	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,822,955	...	1,390,223
...	...	...	...	1,575,000	1,575,000	GeoConnections Implementation Fund program	1,575,000	...	1,512,500
...	...	...	...	15,500	15,500	Items not required for the current year	13,921	1,579	43,431
...	...	...	...	...	...		...	...	290,407
...	...	...	...	3,943,084	3,943,084		3,940,418	2,666	3,607,598
Sound departmental management									
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
...	...	...	...	396,580	396,580	Items not required for the current year	396,430	150	346,215
...	...	...	...	...	...		...	...	5,000
...	...	...	...	396,580	396,580		396,430	150	351,215
15,206,765	125,247,488	13,314,934	24,442,725	178,211,912	178,211,912	Total—Contributions	143,093,146	27,216,471	7,902,295
Departmental Summary by Business Line									
...	12,995,733	...	2,055,174	15,050,907	15,050,907	Information dissemination and consensus building	13,748,766	1,302,141	14,430,340
15,206,765	77,833,781	9,078,000	22,225,733	124,344,279	124,344,279	Economic and social benefits	88,720,340	27,721,644	75,693,927
...	...	...	...	148,027,543	148,027,543	Environmental protection and mitigation	149,741,584	(1,714,041)	34,280,135
...	30,615,856	98,837,149	18,574,538	3,983,384	(297,090)	Safety and security of Canadians	3,979,627	3,757	3,633,113
...	4,280,474	...	398,580	498,580	498,580	Sound departmental management	498,430	150	405,215
...	100,000	...	...	...	...		...	...	...
15,206,765	125,825,844	107,915,149	42,956,935	291,904,693	291,904,693	Total Department	256,688,747	27,313,651	7,902,295
Canadian Nuclear Safety Commission									
Grants									
Health, safety, security and environmental protection									
...	20,000	...	...	20,000	20,000	Grants to support non-profit organizations which are furthering the development of nuclear safety standards	8,000	12,000	13,125
Contributions									
Health, safety, security and environmental protection									
...	22,000	...	...	22,000	22,000	Contributions to support non-profit organizations, academic institutions, national and international government, provinces, territories and municipal and regional governments whose activities contribute to the objectives of the Class contribution program	20,000	2,000	35,000

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	10,000	10,000	10,000	...	...
...	...	...	32,846	32,846	32,846	...	10,000
...	...	...	14,894	14,894	14,894	...	37,353
...
...	22,000	...	57,740	79,740	77,740	2,000	112,249
Non-proliferation and safeguards							
Contributions for the Cost-free manpower assistance program and to procure related goods and services required to execute the Canadian support program for the International Atomic Energy Agency							
...	600,000	...	(57,740)	542,260	160,000	382,260	...
...	622,000	...	...	622,000	237,740	384,260	...
Total—Contributions							
Program Summary by Business Line							
...	42,000	...	57,740	99,740	85,740	14,000	...
...	600,000	...	(57,740)	542,260	160,000	382,260	...
...	642,000	...	...	642,000	245,740	396,260	...
Total Program							
Total Ministry							
15,206,765	126,467,844	107,915,149	42,956,935	292,546,693	256,934,487	27,709,911	7,902,295
							128,935,721

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year		Authorities used in the current year		Authorities used in the previous year	
	\$	\$	\$	\$	\$	\$
Department						
Budgetary (respendable revenues)						
Information dissemination and consensus building	12,676,875	11,670,116	12,708,762			
Sales of goods and services	...	1,006,759	1,083,287			
Miscellaneous revenues	12,676,875	12,676,875	13,792,049			
Economic and social benefits						
Sales of goods and services	10,753,579	10,275,563	9,985,298			
Miscellaneous revenues	...	478,016	505,689			
Environmental protection and mitigation	10,753,579	10,753,579	10,490,987			
Sales of goods and services	4,741,612	4,571,402	3,898,554			
Miscellaneous revenues	...	170,210	161,235			
Safety and security of Canadians	4,741,612	4,741,612	4,059,789			
Sales of goods and services	6,887,005	6,765,976	7,537,147			
Miscellaneous revenues	...	121,029	124,618			
Sound departmental management	6,887,005	6,887,005	7,661,765			
Sales of goods and services	31,265	20,778	183,767			
Miscellaneous revenues	...	10,487	1,486			
Total Department—Budgetary	35,090,336	35,090,336	36,189,843			
Cape Breton Development Corporation						
Non-budgetary (respendable receipts)						
Repayment of advances to the Corporation	...	10,000,000	26,400,000			
Total Program—Non-budgetary	...	10,000,000	26,400,000			
Total Ministry—Budgetary	35,090,336	35,090,336	36,189,843			
Non-budgetary	...	10,000,000	26,400,000			

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax revenues—				
Goods and services tax	...	...	1,278,683	
Total tax revenues	...	...	1,278,683	
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Consolidated accounts—				
Atomic Energy of Canada Limited	265,997	265,997	467,872	
Loans, investments and advances—				
Cape Breton Development Corporation	...	...	31,765	
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	1,250,484	1,250,484	435,339	
Refunds of expenditures pertaining to capital purchased	3,741	3,741	3,570	
Refunds of transfer payments—Subsidies and capital assistance	1,001,711	1,001,711	21,280	
Refunds of transfer payments to provinces and territories	...	...	35,266	
Refunds of other transfer payments	1,472,495	1,472,495	1,041,694	
Adjustments to prior year's payables—				
Adjustments pertaining to goods and services	1,910,709	1,910,709	2,125,029	
Sales of goods and services—				
Rights and privileges—				
Royalties from licensing, permits and copyright	14,966,873	14,966,873	14,792,213	
Licences and permits	3,299,696	3,299,696	1,667,514	
	18,266,569	18,266,569	16,459,727	
Lease and use of public property	1,010,495	1,010,495	...	
Services of a regulatory nature	1,146,142	1,146,142	...	
Services of a non-regulatory nature	19,632,586	19,632,586	...	
Sales of goods and information products—				
Charts, maps and plans	6,676,219	6,676,219	116,053	
Other fees and charges	1,889,978	1,889,978	640	
Proceeds from the disposal of surplus Crown assets—				
Proceeds from Crown assets distribution centre	48,621,989	48,621,989	16,576,420	
Proceeds from pilot project	...	...	336,558	
	148,345	148,345	45,595	
	148,345	148,345	382,153	

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous non-tax revenues—			National Energy Board		
Geomatics Canada Revolving Fund overhead	...	480,269	Non-tax revenues—		
Rental of works, machinery and equipment	...	372,268	Refunds of previous years' expenditures—		
Interest on overdue accounts receivables	58,983	16,927	Refunds of previous years' expenditures	14,645	20,187
NSF administration charges	...	285	Adjustments to prior year's payables	94,215	52,643
Pay parking	...	32,195			
Bonus on lease sales	...	5,055			
Fines, penalties and court awards	...	6,586,956	Sales of goods and services—		
Sundries	...	2,296,239	Rights and privileges	1,075	850
	58,983	9,790,194	Services of a regulatory nature	31,308,956	30,625,425
			Sales of goods and information products	2,512	2,163
Total non-tax revenues	54,734,454	30,910,582	Other fees and charges	19,977	10
Total Department	54,734,454	32,189,265			
Canadian Nuclear Safety Commission			Proceeds from the disposal of surplus Crown assets	1,831	1,346
Non-tax revenues—			Total Program	31,443,211	30,702,624
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	10,140	11,404	Ministry Summary		
Adjustments to prior year's payables	232,016	186,839	Tax revenues—		
	242,156	198,243	Goods and services tax	...	1,278,683
			Total tax revenues	...	1,278,683
Sales of goods and services—					
Services of a regulatory nature—	38,158,643	37,169,064	Non-tax revenues—		
Cost recovery			Return on investments	265,997	499,637
Services of a non-regulatory nature—	22,338	1,249,986	Refunds of previous years' expenditures	5,990,156	3,933,251
Training	38,180,981	38,419,050	Sales of goods and services	118,135,490	85,623,918
			Proceeds from the disposal of surplus Crown assets	167,555	402,294
Proceeds from the disposal of surplus Crown assets	17,379	18,795	Miscellaneous non-tax revenues	19,279,527	24,880,033
			Total non-tax revenues	143,838,725	115,339,133
Miscellaneous non-tax revenues—			Total Ministry	143,838,725	116,617,816⁽²⁾
Deferred revenue from services of a regulatory nature	19,210,186	14,884,143			
Access to information	651	1,476	⁽¹⁾ Interest unless otherwise indicated.		
Sundries	9,707	204,220	⁽²⁾ Amends previous year's Public Accounts.		
	19,220,544	15,089,839			
Total Program	57,661,060	53,725,927⁽²⁾			

SECTION 18

2001-2002

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objectives

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

The Senate has four main functions: to represent regional provincial and minority interests; to investigate national issues; to debate; and to legislate.

Senators perform these functions either individually through their offices or collectively through deliberations in the Senate Chamber and in Committees. Senate administration provides the support services required by Senators in the performance of these parliamentary functions.

Business Line Descriptions

Senators and their offices

This business line provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Chamber operations

This business line provides the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out

in accordance with the rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this business line are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals; reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

Committees and associations

This business line provides support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this business line are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Administrative support

This business line provides the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three business lines of the Senate. Administrative support provides accommodation and other facilities

and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this business line are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

House of Commons

Objectives

The House administration supports the activities of Members, both individually and collectively, in their roles as representatives of 301 constituencies, in the Chamber, in Committee and in Caucus.

Business Line Descriptions

Constituency

This business line supports Members as elected representatives of 301 constituencies. In this capacity, Members carry out their responsibilities in a similar fashion as the operation of 301 small business enterprises. They receive the services and support set out in legislation such as the *Parliament of Canada Act*, the By-laws of the Board of Internal Economy, the Standing Orders and the Speaker's rulings. Other services that support the work of Members in constituencies are provided in compliance with the guidelines and standards established by the Board. The following costs are included:

- Members' salaries and allowances, including contributions to the Members' pension plan;
- Members' office budgets, including staff costs, office expenses and constituency travel;

- communicating with constituents, including travel and communications;
- goods and services supplied by the House;
- other staff costs; and
- institution's administrative costs for supporting this activity.

Chamber

This business line provides the resources for the Member's role in the Chamber, as Members are entitled to vote in the House of Commons or the Committee of the Whole House. In the Chamber, their actions must be in accordance with the Standing Orders of the House of Commons, parliamentary procedure, legal precedents and the Speaker's rulings, which are all not subject to appeal. When Members are performing these duties, a full range of services is required, including the following:

- debates reporting service, index and reference service, publications service;
- security services;
- postal, distribution and messenger services;
- parliamentary broadcasting;
- maintenance operations;
- trades and transport services;
- parliamentary research and exchanges;
- page program;
- journals; and
- institution's administrative costs for supporting this activity.

Committee

This business line provides the funding that supports Members when they sit on standing committees,

special or joint committees, and the Board of Internal Economy. This role is necessary as the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the government's programs and policies to its committees. Members also participate in parliamentary associations and friendship groups, and are members of delegations in parliamentary exchanges. Professional advice is available to them on substantive issues involving the work of these associations and exchanges, and legal consultants provide advice and counsel with regard to the formulation of amendments to government bills. The following are included:

- committees and parliamentary associations;
- parliamentary research and exchanges;
- debates reporting service, index and reference service, publications service;
- parliamentary broadcasting; and
- institution's administrative costs for supporting this activity.

Caucus

This business line provides the resources to support Members in their meetings with a variety of groups and in their relations with Members of their caucuses, including support to Party Research Offices and House Officers (the Speaker, Deputy Speaker, House Leaders, the Whips, and their respective assistants). The status of every Member is conferred by the Constitution and the *Parliament of Canada Act*. The By-laws of the Board of Internal Economy provide more information about the discretion left to the Members in various realms. The following are included in this activity:

- House Officers' additional salaries;
- budget for research offices, Party Leaders and other offices of House Officers, including staff costs and operating costs;

- other personnel costs; and
- institution's administrative costs for supporting this activity.

Institution

This business line provides the resources for the House of Commons administrative staff. House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis. The Orientation program for new Members provides an opportunity to introduce newcomers to the By-laws of the Board of Internal Economy, administrative policies and rules of procedure, and the precedents earlier Parliaments have set to support future Parliaments. The staff of the House of Commons strive to represent the institution well and to support the Members in their roles as representatives of 301 constituencies, in the Chamber, in committee and in Caucus. Funds are included for:

- policy and management (Offices of the Clerk, Clerk Assistant, Deputy Clerk and Sergeant-at-Arms);
- financial services;
- human resources;
- information services;
- security services;
- Canadian press gallery;
- building services;
- logistics services;
- telecommunications services;
- postal, distribution and messenger services; and
- institution's administrative costs for supporting this activity.

Library of Parliament

Objectives

To provide Parliament in timely fashion with comprehensive and reliable information, documentation, research and analysis while maintaining extensive and pertinent collections to support the functions of legislation and representation; and to distribute information about Canada's Parliament to the public.

Business Line Descriptions

Services to parliamentarians

As the Library's primary clients, Parliamentarians and their staff are offered individually or collectively, a broad range of services and products in the Chambers, committees, and constituencies/regions. Research and analysis services are available exclusively to Parliamentarians.

Services to authorised clients

Other authorised clients are provided with personalised information and reference services, and a range of assistance according to level-of-service guidelines. As it does for primary clients, the Library must continually review its services and products in order to meet the evolving needs of authorised clients.

Provide collections to Parliament

The Library ensures that its collections are developed and maintained through responsive acquisition and careful cataloguing of books and documents and analysis of new media. By preserving its historical collections, the Library ensures that our cultural and political heritage remains accessible by current and future generations.

Services to the public

The Library of Parliament offers a wide range of services and programs for the public, including guided tours, theatrical animation programs, a call-centre for inquiries, the Teachers' Institute on Canadian Parliamentary Democracy, and a souvenir boutique.

Infrastructure services

A wide range of support services ensures that the Library operates efficiently while achieving its goals.

Ministry Summary

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	36,122,300	...	...	36,122,300	1				
...	...	2,646,000	...	2,646,000	1a				
...	36,122,300	2,646,000	...	38,768,300	(S)	38,527,299	241,001	...	32,844,454
The Senate									
Program expenditures									
Total—Vote 1									
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>									
...	16,142,800	1,792,900	2,378,136	20,313,836	(S)	20,313,836	...	...	15,354,343
...	4,251,000	...	179,000	4,430,000		4,430,000	...	...	4,546,000
...	56,516,100	4,438,900	2,557,136	63,512,136		63,271,135	241,001	...	52,744,797
Total Program—Budgetary									
House of Commons									
Program expenditures									
...	182,882,033	...	...	182,882,033	5				
...	...	5,084,798	...	5,084,798	5a				
...	...	6,914,250	...	6,914,250	5b				
...	182,882,033	11,999,048	...	194,881,081	(S)	189,418,832	5,462,249	...	173,601,093
Total—Vote 5									
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account									
...	67,293,783	23,428,935	(729,321)	89,993,397	(S)	89,993,397	...	...	66,329,360
...	24,751,017	...	1,020,587	25,771,604		25,771,604	...	...	25,433,511
...	274,926,833	35,427,983	291,266	310,646,082		305,183,833	5,462,249	...	265,363,964
Total Program—Budgetary									

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						\$	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	20,605,000	...	...	20,605,000	10	Library of Parliament			
...	...	1,691,600	...	1,691,600	10a	Program expenditures			
...	...	145,000	...	145,000	10b	Program expenditures			
...	...	...	525,000	525,000		Transfer from: TB Vote 10 ⁽¹⁾			
...	...	...	98,000	98,000		TB Vote 15 ⁽¹⁾			
...	20,605,000	1,836,600	623,000	23,064,600		Total—Vote 10			
...	3,089,000	...	130,000	3,219,000	(S)	22,120,539	944,061	...	23,303,557
...	...	...	...	...		3,219,000	...	...	3,331,000
...	23,694,000	1,836,600	753,000	26,283,600		25,339,539	944,061	...	26,634,557
...	355,136,933	41,703,483	3,601,402	400,441,818		393,794,507	6,647,311	...	344,743,318

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

⁽¹⁾ Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

	Operating				Capital				Transfer payments				Revenues netted against expenditures				Non-budgetary				Total			
	Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year		Total authorities available for use		Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate																								
Senators and their offices	32,902,615	31,717,463	...	...	200,021	200,021	...	...	200,021	200,021	...	...	...	...	...	...	...	...	...	...	33,102,636	31,917,484	...	...
Chamber operations	4,445,280	3,706,511	...	...	...	...	...	...	279,366	279,366	...	...	...	...	...	...	...	...	...	...	4,445,280	3,706,511	...	...
Committees and associations	8,206,404	7,164,437	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,485,700	7,443,803	...	...
Administrative support	17,478,450	20,203,337	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,478,450	20,203,337	...	...
Total Program—Budgetary	63,032,749	62,791,748	...	...	479,387	479,387	...	...	479,387	479,387	...	...	...	...	...	...	...	...	...	...	63,512,136	63,271,135	...	...
House of Commons																								
Constituency	193,029,222	185,215,981	3,242,160	4,348,486	...	...	...	...	...	...	...	...	226,593	219,561	...	...	...	...	...	...	196,044,789	189,344,906	...	...
Chamber	18,277,467	16,399,071	928,624	791,978	...	...	...	...	...	...	...	...	33,545	31,127	...	...	...	...	...	...	19,172,546	17,159,922	...	...
Committee	20,872,898	19,161,064	834,750	739,198	787,900	787,900	...	...	771,033	771,033	...	...	70,380	69,758	...	...	...	...	...	...	22,375,168	20,601,537	...	...
Caucus	25,527,705	24,348,713	479,725	545,771	...	...	...	...	...	...	...	...	66,603	64,433	...	...	...	...	...	...	25,940,827	24,830,051	...	...
Institution	45,977,240	48,909,575	1,821,614	5,021,716	...	...	...	...	...	...	...	...	686,102	683,874	...	...	...	...	...	...	47,112,752	53,247,417	...	...
Sub-total	303,634,532	294,034,404	7,306,873	11,447,149	787,900	787,900	...	...	771,033	771,033	...	...	1,083,223	1,068,753	...	...	...	...	...	...	310,646,082	305,183,833	...	...
Revenues netted against expenditures	(1,083,223)	(1,068,753)	...	...	...	...	...	...	...	...	...	...	(1,083,223)	(1,068,753)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	302,551,309	292,965,651	7,306,873	11,447,149	787,900	787,900	...	...	771,033	771,033	...	...	...	...	...	...	...	...	...	...	310,646,082	305,183,833	...	...
Library of Parliament																								
Services to parliamentarians	11,997,735	10,768,893	...	...	...	...	...	...	...	...	...	...	...	48,934	...	...	...	...	...	...	11,997,735	10,719,959	...	...
Services to authorised clients	1,362,300	892,634	...	...	...	...	...	...	...	...	...	...	...	1,427	...	...	...	...	...	...	1,362,300	891,207	...	...
Provide collections to Parliament	4,091,015	4,058,547	...	...	...	...	...	...	...	...	...	...	203,000	165	...	...	...	...	...	...	4,091,015	4,058,382	...	...
Services to the public	2,008,272	1,935,186	...	...	...	...	...	...	...	...	...	...	...	140,507	...	...	...	...	...	...	1,805,272	1,794,679	...	...
Infrastructure services	7,027,278	7,887,216	...	...	...	...	...	...	...	...	...	...	...	11,904	...	...	...	...	...	...	7,027,278	7,875,312	...	...
Sub-total	26,486,600	25,542,476	...	...	...	...	...	...	...	...	...	...	203,000	202,937	...	...	...	...	...	...	26,283,600	25,339,539	...	...
Revenues netted against expenditures	(203,000)	(202,937)	...	...	...	...	...	...	...	...	...	...	(203,000)	(202,937)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	26,283,600	25,339,539	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26,283,600	25,339,539	...	...
Total Ministry—Budgetary																								
	391,867,658	381,096,938	7,306,873	11,447,149	1,267,287	1,267,287	...	...	...	...	...	...	...	...	...	...	...	...	...	...	400,441,818	393,794,507	...	...

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	33,021	200,021	200,021	...	...
The Senate Grants							
...	167,000	...	33,021	200,021	200,021	...	200,585
(S) Pensions to retired senators							
Contributions							
...	289,600	...	(10,234)	279,366	279,366	...	330,454
Committees and associations Contributions to parliamentary associations							
Program Summary by Business Line							
...	167,000	...	33,021	200,021	200,021	...	200,585
...	289,600	...	(10,234)	279,366	279,366	...	330,454
...	456,600	...	22,787	479,387	479,387	...	531,039
Total Program							
House of Commons Contributions							
...	787,900	...	...	787,900	771,033	16,867	...
...	787,900	...	...	787,900	771,033	16,867	...
...	1,244,500	...	22,787	1,267,287	1,250,420	16,867	1,279,351
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

House of Commons

Budgetary (respendable revenues)

Constituency	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Fees from rental of various rooms for non-Parliamentary functions	37,259	36,103	40,354
Proceeds from the disposal of surplus Crown assets	4,632	4,488	2,361
Transfers from Parliamentary restaurant	177,211	171,711	111,526
Gymnasium membership fees	3,266	3,165	3,173
Proceeds from recycled paper	3,240	3,140	7,369
Other recoveries	985	954	753
	226,593	219,561	165,536

Chamber

Fees from rental of various rooms for non-Parliamentary functions	18,441	17,112	20,338
Proceeds from the disposal of surplus Crown assets	1,638	1,520	575
Transfers from Parliamentary restaurant	9,930	9,214	11,182
Gymnasium membership fees	1,526	1,416	1,540
Proceeds from recycled paper	1,513	1,404	3,576
Other recoveries	497	461	395
	33,545	31,127	37,606

Committee

Parliamentary associations' membership fees	19,365	19,194	11,718
Fees from rental of various rooms for non-Parliamentary functions	13,691	13,570	15,996
Proceeds from the disposal of surplus Crown assets	1,562	1,548	637
Transfers from Parliamentary restaurant	23,662	23,453	20,314
Gymnasium membership fees	1,129	1,119	1,216
Proceeds from recycled paper	1,119	1,109	2,825
Other recoveries	9,852	9,765	6,849
	70,380	69,758	59,555

Caucus

Fees from rental of various rooms for non-Parliamentary functions	13,438	13,000	14,593
Proceeds from the disposal of surplus Crown assets	1,042	1,008	772
Transfers from Parliamentary restaurant	49,352	47,744	42,620
Gymnasium membership fees	1,218	1,178	1,225
Proceeds from recycled paper	1,207	1,168	2,845
Other recoveries	346	335	268
	66,603	64,433	62,723

Institution

Fees from rental of various rooms for non-Parliamentary functions	57,029	56,844	64,674
Proceeds from the disposal of surplus Crown assets	30,108	30,010	7,437
Transfers from Parliamentary restaurant	587,400	585,493	399,795
Gymnasium membership fees	5,038	5,022	5,145
Proceeds from recycled paper	4,997	4,980	11,948
Other recoveries	1,530	1,525	1,191
	686,102	683,874	490,190

Total Program—Budgetary

	1,083,223	1,068,753	815,610
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Library of Parliament

Budgetary (respendable revenues)

Services to parliamentarians	...	48,934	...
Services to authorised clients	...	1,427	...
Provide collections to Parliament	...	165	...
Services to the public	203,000	140,507	203,427
Infrastructure services	...	11,904	...
	203,000	202,937	203,427
Total Program—Budgetary			
	1,286,223	1,271,690	1,019,037
Total Ministry—Budgetary			

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
The Senate			Library of Parliament		
Non-tax revenues—			Non-tax revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		1,812
Refunds of previous years' expenditures	18,779	9,466	Refunds of previous years' expenditures	5,265	130,858
Adjustments to prior year's payables	...	(46,998)	Adjustments to prior year's payables	...	
	18,779	(37,532)	Total Program	5,265	132,670
Sales of goods and services—			Ministry Summary		
Other fees and charges—			Non-tax revenues—		
Certified acts of Parliament	...	1,567	Refunds of previous years' expenditures	176,651	484,500
Proceeds from the disposal of surplus Crown assets	...	20,916	Sales of goods and services	(854,962)	1,567
Miscellaneous non-tax revenues—			Proceeds from the disposal of surplus Crown assets	18,300	20,916
Senators' contribution to the Consolidated Revenue Fund			Miscellaneous non-tax revenues	782,800	120
as required by section 25 of the <i>Members of Parliament</i>					
<i>Retiring Allowances Act</i>	(54,815)	120	Total Ministry	122,789	507,103
Total Program	(36,036)	(14,929)			
House of Commons					
Non-tax revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	87,725	371,681			
Adjustments to prior year's payables	64,882	17,681			
	152,607	389,362			
Sales of goods and services—					
Other fees and charges—					
Users charges responsible	213,791	...			
Credit to vote responsible	(1,068,753)	...			
	(854,962)	...			
Proceeds from the disposal of surplus Crown assets	18,300	...			
Miscellaneous non-tax revenues	837,615	...			
Total Program	153,560	389,362			

SECTION 19

2001-2002

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Centre for Management

Development

Canadian Intergovernmental Conference

Secretariat

Canadian Transportation Accident

Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Millennium Bureau of Canada

National Round Table on the Environment
and the Economy

Office of Indian Residential Schools

Resolution of Canada

Public Service Staff Relations Board

Security Intelligence Review Committee

The Leadership Network

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Department

Objectives

The strategic objective of the Privy Council Office is to provide for the operation and support of the central decision-making mechanism of the Government.

Business Line Descriptions

Office of the Prime Minister

The Prime Minister's Office business line provides advice, information and special services to support the Prime Minister as Head of Government and Chairman of Cabinet, including liaison with Ministers, issue management, government communications, planning and operations related to representation of Canada in the international community, and support for certain political responsibilities, including relations with Caucus. The business line also includes costs of operating the Official Residences of the Prime Minister. However, the National Capital Commission is responsible to furnish, maintain, heat and keep in repair the Prime Minister's Official Residences.

Ministers' offices

The Ministers' offices business line consists of: the Office of the Deputy Prime Minister who undertakes specific functions delegated by the Prime Minister, including serving as Acting Prime Minister in the Prime Minister's absence; the Office of the President of the Privy Council and Minister of Intergovernmental Affairs who is responsible for overseeing the management of federal-provincial relations; the Office of the Leader of the Government in the Senate who is responsible for the management of the government's legislative program in the Senate; and the Office of the Leader of the Government in the House of Commons who is responsible for the legislative program in the House of Commons.

This business line provides for the administration of offices providing support services, information and advice to those Ministers. An Executive Assistant is responsible for the management of each of the above offices.

In addition, this business line includes the salaries and motor car allowances for Secretaries of State who assist Cabinet Ministers in carrying out their responsibilities. The operating budgets for the offices of these Secretaries of State are included in the Estimates of the respective departments.

Privy Council Office

The Privy Council Office business line consists of the Plans and Consultation Branch, the Operations Branch, the Security and Intelligence Branch, the Deputy Clerk and Counsel Branch, the Management Priorities and Senior Personnel Secretariat, the Foreign and Defence Policy Secretariat, and the Intergovernmental Affairs Branch.

The overall responsibilities of the Privy Council Office may be summarized as follows:

- provision of support and advice to the Prime Minister in his constitutional role as Head of Government and Advisor to the Crown;
- coordination and provision of material related to the meetings of Cabinet and committees of Cabinet for use by the Prime Minister, the chairpersons of committees, and members of committees;
- liaison with departments and agencies of government on Cabinet matters and other issues of importance to the Prime Minister and the Government;
- provision of support and advice to the Prime Minister respecting his prerogatives and responsibilities for the organization of the Government of Canada and for making recommendations to the Governor in Council on senior appointments; and

- provision of advice to the Prime Minister on national security and foreign intelligence matters.

The Privy Council Office is also responsible for supporting the Prime Minister and the Minister of Intergovernmental Affairs concerning the federal-provincial aspects of federal government policies. The Privy Council Office also supports the Leader of the Government in the House of Commons and the Leader of the Government in the Senate in the coordination and management of the government's parliamentary program and in the provision of policy advice on Parliamentary and electoral matters. In particular, it undertakes the following:

- formulates appropriate longer term policy relating to federal-provincial affairs and constitutional development;
- ensures that a federal-provincial perspective is brought to bear in the development of federal policies and programs, and provides information and analyses relating to emerging intergovernmental issues which require policy development;
- promotes and facilitates federal-provincial cooperation and consultation, and oversees federal activities pursuant to commitments and undertakings by First Ministers;
- provides administrative support and coordinates preparations for First Ministers' conferences and meetings as well as for the Prime Minister's bilateral and multilateral meetings with his provincial counterparts; and
- provides advice on aboriginal affairs and maintains effective relations with representatives of Aboriginal peoples, provincial and territorial governments and federal departments with respect to aboriginal issues, including aboriginal constitutional matters.

Canadian Intergovernmental Conference Secretariat

Excelling in the planning, conduct, and the serving of intergovernmental conferences at the most senior levels, with the objective of relieving client departments in virtually all sectors of government activity of the numerous technical and administrative tasks associated with the planning and conduct of such conferences, thereby enabling them to concentrate on the substantive issues.

Business Line Descriptions

Canadian Intergovernmental Conference Secretariat

The Canadian Intergovernmental Conference Secretariat is a small, one program, one-business line agency that provides administrative services for the planning and conduct of senior level intergovernmental conferences that it is requested to serve in virtually every sector of government activity.

Specialized services include the costs of operating the Prime Minister's switchboard, a correspondence unit responsible for the handling of all non-political, non-personal mail addressed to the Prime Minister and when required, to other Ministers in his portfolio, and technical tour support to the Prime Minister's Office. As well, the business line provides certain administrative services to Commissions of inquiry and task forces.

Corporate services are provided by the following divisions: Office of the Assistant Deputy Minister (Corporate services), financial services, administration, informatics and technical services, information services, access to information and privacy office, executive correspondence services and human resources services.

Canadian Centre for Management Development

CCMD's objective is to build the intellectual capital of the Public Service in domains such as governance, public sector management, learning and leadership and, transfer this knowledge to Public Service managers to build the capacity of the Public Service management community and support the learning needs of Public Service managers.

Business Line Descriptions

Canadian Centre for Management Development

CCMD contributes to the Public Service learning agenda and to helping the Public Service become a learning organization, committed to lifelong learning. It brings together Public Service managers, academics and leading thinkers to study, debate and conduct long-term and action research into current and emerging governance, public sector management, learning and leadership issues. It contributes to improving the

The Privy Council Office also supports the Minister designated as the Federal Interlocutor for Métis and Non-Status Indians.

While the above functions are expected to remain stable throughout the current time frame, the priorities of the Privy Council Office can be altered dramatically and unpredictably as a consequence of changes by the Government to its established priorities, policies or direction, either in response to external pressures or by decisions to pursue different policy objectives.

Commissions of inquiry, task forces and others

The Commissions of inquiry, task forces and others business line consists of funding, as required, for commissions of inquiry appointed to make recommendations on specific issues and for the task forces and other persons or bodies that need to operate independently from the Privy Council Office, while still receiving the appropriate level of administrative services from the Department.

Due to their independent nature and for administrative purposes, commissions of inquiry established under the *Inquiries Act* appear under the Privy Council program.

Corporate services

The Corporate services business line within the Privy Council program is responsible for providing regular ongoing administrative services and, as well, specialized services not found in other government departments. These common services are provided to the Prime Minister's Office, the President of the Privy Council and Minister of Intergovernmental Affairs and other Ministers' Offices within the program, as well as the Privy Council Office. They include financial, administrative, information management, informatics, technical, translation and human resource services as well as responses to requests for access to information under the *Access to Information Act* and the *Privacy Act*.

Canadian Transportation Accident Investigation and Safety Board

Objectives

To advance transportation safety.

Business Line Descriptions

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or pipeline in the federally-regulated elements of Canada's air transportation, marine, rail, and pipeline systems for the purposes of: making findings as to their causes and contributing factors; identifying safety deficiencies and making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objectives

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 10 electoral boundaries commissions, one for each province, in accordance with the *Electoral Boundaries Readjustment Act*.

Business Line Descriptions

Elections

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates, political parties and third parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act* – Provision to the 10 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the 10 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 10 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act* – Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include

the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payments of all administrative and statutory accounts.

Commissioner of Official Languages

Objectives

To ensure recognition of the equal status of each of the two official languages and compliance with the spirit and intent of the *Official Languages Act*.

Business Line Descriptions

Complaints and investigations

Carries out investigations and special studies and makes recommendations on corrective actions to ensure full compliance with the *Official Languages Act*.

Information, research and analysis

Defines the strategic orientations for the Office of the Commissioner of Official Languages by conducting research and analysis projects into linguistic issues. Ensures liaison with the various governmental organizations and associations working in the linguistic area and informs parliamentarians and the public at large on the Act and on the role of the Commissioner.

Corporate services

Provides leadership to the Office of the Commissioner and supports it in program delivery to enable the organization to fulfill its mandate completely and meet its responsibilities.

members and stakeholders involved in its programs strive to define the relationship between the environment and the economy, to determine where consensus exists on resolving particular issues, and to identify any barriers that prevent consensus. This information is consolidated, assessed and communicated to stakeholders, relevant decision makers, and the media.

Business Line Descriptions

Millennium initiatives

To encourage Canadians to engage in initiatives which celebrate our achievements, explore our heritage and build our future, by promoting local, national and international partnerships and by contributing to programs and projects which endeavor to have a lasting impact into the next Millennium.

National Round Table on the Environment and the Economy

Objectives

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Business Line Descriptions

The provision of objective views and information regarding the state of the debate on the environment and the economy

The NRTEE is a multi-stakeholder body comprised of a Chair and a maximum of 24 members who are opinion leaders from a variety of regions and sectors of Canadian society including business, labour, academia, environmental organizations and First Nations. The NRTEE actively promotes a round table and multi-stakeholder approach to analysing sustainable development issues and acts as a forum in which all points of view can be freely expressed and debated. The NRTEE

Objectives

The creation of jurisprudence through the decisions of the Board and the implementation of a set of integrated procedures which enable the employers, the bargaining agents and the employees they represent and others who have entitlements, to exercise their rights under the Act.

Business Line Descriptions

Public Service Staff Relations

The Public Service Staff Relations Board provides the necessary framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

The Board renders reasoned decisions in a timely manner and provides assistance to the parties thereby contributing to the following goals:

- fostering harmonious labour relations in the work place
- minimising the possibility of labour unrest which could result in disruption in the implementation of government programs.

Security Intelligence Review Committee

Objectives

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by Ministers related to security clearances and the national security of Canada.

Office of Indian Residential Schools Resolution of Canada

Objectives

Management of the Indian Residential Schools Resolution Claims Inventory.

Business Line Descriptions

Indian residential schools resolution

In order to carry out its mandate, the Office will manage the Indian Residential School Resolution Claims Inventory by:

- negotiating with the Churches to determine appointment of liability;
- developing and implementing alternative dispute resolution mechanisms; and
- implementing resolution focused litigations strategies.

Business Line Descriptions*Security Intelligence Review Committee*

The Security Intelligence Review Committee (SIRC) has two different and distinct service lines: to provide external review of the Canadian Security Intelligence Service (CSIS); and to examine complaints by individuals or reports from Ministers concerning security clearances, immigration, citizenship, and other matters involving CSIS investigations.

The Leadership Network**Objectives**

To promote, develop and support networks of leaders throughout the Public Service of Canada and to assist them in the ongoing challenge of public service renewal.

Business Line Description*The Leadership Network*

The Leadership Network business line encompasses activities in support of network development, public service renewal and management of the ADM community. The activities consist of career counselling and advisory services for the ADM community, assistance to federal entities in implementing public service renewal by providing leadership, guidance and support. The business line also includes the promotion of the emergence of new leadership networks and the nurturing of existing ones to enhance the dialogue and flow of information between leaders and strengthen the ability to disseminate corporate information to leaders.

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$						\$	\$	
Department										
					1					
...	91,469,000	...	...	91,469,000	1a					
...	...	14,962,249	...	14,962,249	1b					
...	...	4,546,087	...	4,546,087						
...	...	...	3,170,000	3,170,000						
...	91,469,000	19,508,336	3,170,000	114,147,336	(S)	111,936,609	2,210,727	...		91,075,154
...	77,222	...	69,388	146,610	(S)	146,610	...	...		76,472
...	52,122	...	15,866	67,988	(S)	67,988	...	...		51,597
...	52,122	...	16,941	69,063	(S)	69,063	...	...		41,215
...	23,000	...	1,340	24,340	(S)	24,340	...	...		23,284
...	9,626,000	...	405,000	10,031,000	(S)	10,031,000	...	...		10,392,000
25,000	...	...	8,042	33,042	(S)	28,014	...	5,028		26,169
25,000	101,299,466	19,508,336	3,686,577	124,519,379		122,303,624	2,210,727	5,028		101,685,891
Total Department—Budgetary										
Canadian Centre for Management Development										
...	12,192,000	...	...	12,192,000	S					
...	...	3,744,012	...	3,744,012	5a					
...	...	1,271,870	...	1,271,870						
...	...	...	473,000	473,000						
...	12,192,000	3,744,012	1,744,870	17,680,882		16,866,366	814,516	...		16,463,212
...	6,543,000	...	2,035,909	8,578,909	(S)	8,578,909	...	...		6,176,733
...	1,390,000	...	58,000	1,448,000	(S)	1,448,000	...	...		1,365,000
...	...	...	5,093	5,093	(S)	...	...	5,093		12,610
...	20,125,000	3,744,012	3,843,872	27,712,884		26,893,275	814,516	5,093		24,017,555
Total Program—Budgetary										
Canadian Intergovernmental Conference										
...	3,392,000	...	...	3,392,000	10					
...	...	668,150	...	668,150	10a					
...	...	...	168,000	168,000						
...	3,392,000	668,150	168,000	4,228,150		4,129,282	98,868	...		3,654,550

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	309,000	...	...	(S)	309,000	...	...	340,000
147	...	...	26	(S)	...	147	26	...
147	3,701,000	668,150	168,026		4,438,282	99,015	26	3,994,550
Canadian Transportation Accident Investigation and Safety Board								
...	21,038,000	...	...	15	Program expenditures	...	...	26,687,236
...	479,990	...	...	15a	Program expenditures	3,213,000	...	3,435,000
...	4,059,767	...	...	15b	Program expenditures	67,920	...	...
...	...	468,843	...		Transfer from: TB Vote 10 ⁽¹⁾
...	...	1,579,000	...		TB Vote 15 ⁽¹⁾
...	21,038,000	4,539,757	2,047,843	(S)	Total—Vote 15	26,752,457	873,143	26,687,236
...	3,083,000	...	130,000	(S)	Contributions to employee benefit plans	3,213,000	...	3,435,000
...	...	...	67,920	(S)	Expenditures pursuant to paragraph 29, 1(1) of the <i>Financial Administration Act</i>	67,920	...	...
4,004	...	...	35,825	(S)	Spending of proceeds from the disposal of surplus Crown assets	18,025	21,804	22,856
4,004	24,121,000	4,539,757	2,281,588		Total Program—Budgetary	30,051,402	873,143	30,145,092
Chief Electoral Officer								
...	11,765,000	...	...	20	Program expenditures	...	...	...
...	...	...	1,027,000		Transfer from TB Vote 15 ⁽¹⁾
...	11,765,000	...	1,027,000	(S)	Total—Vote 20	11,675,496	1,116,504	4,750,320
...	179,000	58,745	...	(S)	Salary of the Chief Electoral Officer	237,745	...	218,192
...	...	...	...		Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and the <i>Electoral Boundaries Readjustment Act</i>)	...	...	...
...	22,300,000	17,000,000	(4,048,349)	(S)	Contributions to employee benefit plans	35,251,651	...	197,146,597
...	2,294,000	...	97,000	(S)	Collection agency fees	2,391,000	...	735,362
...	...	...	792	(S)	Spending of proceeds from the disposal of surplus Crown assets	792	...	1,236
45	...	...	16,607	(S)		16,607	45	3,407
45	36,538,000	17,058,745	(2,906,950)		Total Program—Budgetary	49,573,291	1,116,504	202,855,114

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$					\$	\$	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

(2) Treasury Board Vote 15—Compensation adjustments.

(3) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$9,822,130.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Office of the Prime Minister	7,643,012	7,536,243	...	...	1,102	...	...	...	...	...	...	...	...	...	...	7,643,012	7,537,345	...
Ministers' offices	8,177,860	7,514,785	...	...	92,002	...	...	...	...	...	...	...	...	...	...	8,177,860	7,606,787	...
Privy Council Office	43,639,604	44,848,238	1,822,100	1,822,100	470,253	4,997,000	4,997,000	4,482,459	...	...	...	...	...	...	...	50,458,704	49,800,950	...
Commissions of inquiry, task forces and others	18,829,462	18,441,372	100,000	100,000	341,907	...	...	...	...	...	...	...	...	...	...	18,929,462	18,783,279	...
Corporate services	36,687,341	31,799,694	2,623,000	2,623,000	6,775,569	...	...	...	...	...	...	...	...	...	...	39,310,341	38,575,263	...
Total Department—Budgetary	114,977,279	110,140,332	4,545,100	4,545,100	7,680,833	4,997,000	4,997,000	4,482,459	...	...	...	...	...	...	...	124,519,379	122,303,624	...
Canadian Centre for Management Development—Budgetary	27,537,884	26,739,275	...	...	...	...	175,000	154,000	...	...	...	...	...	...	...	27,712,884	26,893,275	...
Canadian Intergovernmental Conference Secretariat—Budgetary	4,537,323	4,438,282	...	...	...	...	...	...	...	...	...	...	...	...	...	4,537,323	4,438,282	...
Canadian Transportation Accident Investigation and Safety Board	29,924,163	29,061,402	1,022,186	1,022,186	990,000	...	...	...	...	...	...	...	...	...	...	30,946,349	30,051,402	...
Advancement of transportation safety	29,924,163	29,061,402	1,022,186	1,022,186	990,000	...	...	...	...	...	...	...	...	...	...	30,946,349	30,051,402	...
Total Program—Budgetary	29,924,163	29,061,402	1,022,186	1,022,186	990,000	...	...	...	...	...	...	...	...	...	...	30,946,349	30,051,402	...
Chief Electoral Officer	35,207,112	35,207,067	...	...	...	61,983	61,983	61,983	...	...	...	...	...	...	...	35,269,095	35,269,050	...
Elections Administration	15,420,745	14,304,241	...	...	...	...	...	...	...	...	...	...	...	...	...	15,420,745	14,304,241	...
Total Program—Budgetary	50,627,857	49,511,308	...	...	...	61,983	61,983	61,983	...	...	...	...	...	...	...	50,689,840	49,573,291	...
Commissioner of Official Languages	4,723,482	4,621,531	...	...	...	...	...	...	...	...	...	...	...	...	...	4,723,482	4,621,531	...
Complaints and investigations	4,380,841	4,071,420	...	...	...	...	...	...	...	...	...	...	...	...	...	4,380,841	4,071,420	...
Information, research and analysis	6,144,304	6,171,935	...	...	...	...	...	...	...	...	...	...	...	...	...	6,144,304	6,171,935	...
Corporate services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	15,248,627	14,864,886	...	...	...	...	...	...	...	...	...	...	...	...	...	15,248,627	14,864,886	...

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Millennium Bureau of Canada												
Millennium initiatives	4,005,871	3,818,301	...	...	32,092,282	25,715,448	...	...	...	...	36,098,153	29,533,749
Total Program—Budgetary	4,005,871	3,818,301	...	...	32,092,282	25,715,448	...	...	...	...	36,098,153	29,533,749
National Round Table on the Environment and the Economy												
The provision of objective views and information regarding the state of the debate on the environment and the economy	5,648,684	5,446,678	...	...	...	...	...	...	...	...	5,648,684	5,446,678
Total Program—Budgetary	5,648,684	5,446,678	...	...	...	...	...	...	...	...	5,648,684	5,446,678
Office of Indian Residential Schools Resolution of Canada												
Indian residential schools resolution	48,176,936	39,242,713	2,475,000	72,387	2,625,763	2,625,763	...	...	...	...	53,277,699	41,940,863
Total Program—Budgetary	48,176,936	39,242,713	2,475,000	72,387	2,625,763	2,625,763	...	...	...	...	53,277,699	41,940,863
Public Service Staff Relations Board—												
Budgetary	7,378,439	6,894,150	...	...	...	...	...	...	...	...	7,378,439	6,894,150
Security Intelligence Review Committee—												
Budgetary	2,315,360	1,888,073	...	149,182	...	...	...	...	...	...	2,315,360	2,037,255
The Leadership Network ⁽¹⁾—												
Budgetary	2,422,000	...	...	...	...	...	...	...	...	...	2,422,000	...
Total Ministry—												
Budgetary	312,800,423	292,045,400	8,042,286	8,892,402	39,952,028	33,039,653	...	...	...	...	360,794,737	333,977,455

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	53,000	...	...	53,000	53,000	...	...
Department Grants							
Privy Council Office							
Institute of Intergovernmental Affairs, Queen's University							
...	500,000	...	...	500,000	500,000	...	...
...	1,894,000	...	...	1,894,000	1,652,147	241,853	...
...	2,550,000	...	...	2,550,000	2,277,312	272,688	...
...
...	4,944,000	...	...	4,944,000	4,429,459	514,541	...
...	4,997,000	...	...	4,997,000	4,482,459	514,541	...
Canadian Centre for Management Development							
Contributions							
...	175,000	...	...	175,000	154,000	21,000	...
...	175,000	...	...	175,000	154,000	21,000	...
Chief Electoral Officer							
Other transfer payments							
Elections							
...	...	...	61,983	61,983	61,983	...	...
...	...	...	61,983	61,983	61,983	...	...
...	...	...	61,983	61,983	61,983	...	...
...	...	...	61,983	61,983	61,983	...	...
Millennium Bureau of Canada							
Contributions							
Millennium initiatives							
...	24,212,000	7,880,282	...	32,092,282	25,715,448	6,376,834	...
...	24,212,000	7,880,282	...	32,092,282	25,715,448	6,376,834	...
...	24,212,000	7,880,282	...	32,092,282	25,715,448	6,376,834	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	...	350,000	...	...	350,000	...	...
Office of Indian Residential Schools Resolution of Canada							
Grants							
...	...	350,000	...	...	350,000	...	...
Contributions							
...	...	1,800,000	475,763	2,625,763	(350,000)	...	...
...	...	2,150,000	475,763	2,625,763	...	...	...
...	29,384,000	10,030,282	537,746	33,039,653	6,912,375	...	93,112,818

(S) Statutory transfer payment.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Non-tax revenues—				
Refunds of previous years' expenditures—				
Salaries	6,202	14,774		
Purchase of goods and services	124,132	150,086	73	659
Transfer payments	125,689	26,598		
Adjustments to prior year's payables	359,648	897,306	26	147
	615,671	1,085,764		
Proceeds from the disposal of surplus Crown assets	8,042	42,356		
Miscellaneous non-tax revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	1,355	1,215		
Proceeds from sales	17,647	16,613		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	2,730	3,551		
Policy Research Initiative (PRI) conference revenues	453,703	...		
Sundries	1,411	1,072		
	476,846	22,451		
Total Department	1,100,559	1,153,571		
Canadian Centre for Management Development				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,795	6,277		
Adjustments to prior year's payables	302,014	...		
	307,809	6,277		
Sales of goods and services—				
Services of a non-regulatory nature—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Course fees and other related revenues	8,578,909	6,176,733		
Deferred revenues	...	6,891		
Earned revenues and not collected	4,475	...		
	8,583,384	6,183,624		
Proceeds from the disposal of surplus Crown assets	5,093	6,737		
	(125,944)	3,760		
Miscellaneous non-tax revenues				
Total Program	8,770,342	6,200,398		
Canadian Intergovernmental Conference Secretariat				
Non-tax revenues—				
Refunds of previous years' expenditures				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Provincial government contributions	1,048,600	1,044,400		
Sundries	3,883	2,018		
	1,052,483	1,046,418		
Total Program	1,052,582	1,047,224		
Canadian Transportation Accident Investigation and Safety Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...	34,119		
Adjustments to prior year's payables	...	128,985		
	...	163,104		
Sales of goods and services—				
Other fees and charges—				
Access to information program—Fees	1,411	...		
Section 29.1 of the <i>Financial Administration Act</i> —				
Repayment by provinces for various investigations	67,920	...		
	69,331	...		
Proceeds from the disposal of surplus Crown assets	35,825	4,004		
Miscellaneous non-tax revenues	12,377	56,491		
Total Program	117,533	223,599		
Chief Electoral Officer				
Tax revenues—				
Goods and services tax	...	1,622		
Total tax revenues	...	1,622		

Revenues—Continued

	Current year		Previous year	
	\$	\$	\$	\$
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...	11,064	...	2,044
Adjustments to prior year's payables	2,400	...	...	12,443
	2,400	11,064	...	14,487
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Fortune election deposits	16,607	3,407	...	...
Sundries	...	27,000	9,184	11,353
	4,269	294	...	8
	4,269	27,294	...	...
Total non-tax revenues	23,276	41,765	9,184	25,848
Total Program	23,276	43,387		
Commissioner of Official Languages				
Non-tax revenues—				
Refunds of previous years' expenditures	195	11,079	708	8,349
Proceeds from the disposal of surplus Crown assets	4,816	690	620	329
	5,011	11,769	1,594	2,216
Total Program	5,011	11,769	2,922	10,894
Millennium Bureau of Canada				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	49,787	25,318	4,448	160
Adjustments to prior year's payables	14,724	155,390	4,694	28,978
	64,511	180,708	9,142	29,138
Miscellaneous non-tax revenues	1,707	...	360	...
Total Program	66,218	180,708	9,522	29,148
National Round Table on the Environment and the Economy				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...	...	...	2,044
Adjustments to prior year's payables	2,400	...	...	12,443
	2,400	11,064	...	14,487
Sales of goods and services—				
Sales of goods and information products—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Proceeds from the sale of publications	...	27,000	9,184	11,353
Proceeds from the disposal of surplus Crown assets	4,269	294	...	8
	4,269	27,294	...	...
Total Program	23,276	41,765	9,184	25,848
Public Service Staff Relations Board				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of salaries	...	...	708	8,349
Proceeds from the disposal of surplus Crown assets	195	11,079	620	329
Miscellaneous non-tax revenues—	4,816	690	1,594	2,216
Access to information	5,011	11,769	2,922	10,894
Total Program	5,011	11,769	2,922	10,894
Security Intelligence Review Committee				
Non-tax revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	49,787	25,318	4,448	160
Purchase of goods and services	14,724	155,390	4,694	28,978
Adjustments to prior year's payables	64,511	180,708	9,142	29,138
	1,707	...	360	...
Proceeds from the disposal of surplus Crown assets	66,218	180,708	9,522	29,148
Miscellaneous non-tax revenues—				
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	...	...	20	10
Total Program	66,218	180,708	9,522	29,148

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	1,622
Total tax revenues	...	1,622
Non-tax revenues—		
Refunds of previous years' expenditures	1,000,509	1,513,629
Sales of goods and services	8,661,899	6,194,977
Proceeds from the disposal of surplus Crown assets	71,389	57,678
Miscellaneous non-tax revenues	1,423,352	1,158,640
Total non-tax revenues	11,157,149	8,924,924
Total Ministry	11,157,149	8,926,546⁽¹⁾

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$149,142.

SECTION 20

2001-2002

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

Department

Communication Canada

Canada Mortgage and Housing
Corporation

Canada Post Corporation

Royal Canadian Mint

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Department

Government Services Program

Objectives

To provide the best value for taxpayers' dollars in common and central services delivered to departments, agencies and other clients with due regard for the important government values of prudence, probity and transparency. By focusing on what the Department does best – providing cost-effective services to Government – PWGSC helps departments focus on what they do best.

Business Line Descriptions

Real property services

Real property services (RPS) business line activities center on two principal functions: real property stewardship and real property services. Using a net-voted appropriation, RPS provides leadership and stewardship as custodian of federal office and common-use facilities as well as various engineering works (e.g., bridges and dams). Related to this activity, RPS provides productive work environments for some 160,000 federal public servants (100 departments and agencies) and manages an inventory of some 6.0 million square meters of space at an annual net appropriation of approximately \$1.3 billion. Included in this inventory are national treasures such as the Parliamentary Precinct and heritage assets across Canada.

The RPS business line also provides expert and value-added professional and technical real property services (including architectural and engineering, real estate, and property and facilities management) to other departments and agencies. These services are provided on a fully optional basis and are charged at comparable market-based rates and managed through the RPS Revolving Fund. The services function also

encompasses the administration, on behalf of the federal government, of payments-in-lieu of taxes and the Real Property Disposition Revolving Fund, which facilitates the disposal of properties surplus to the needs of the Government.

Supply operations service

The Supply component provides common services for acquiring goods and services on behalf of the federal government. It manages the supply process by assisting client departments with requirements definition, undertaking bid solicitation, evaluation and selection, and contract negotiation and administration. It also provides auxiliary services such as market research to identify what products are available from suppliers; product planning; method-of-supply studies; maintenance of statistical data base and reporting capability; policy framework; policy review and promulgation; and the technological infrastructure to support the electronic procurement function. In addition, Supply encompasses responsibility for all procurement-related aspects of major Crown projects.

Supply also includes certain specialized activities: marine inspection and technical services; cost analysis support; management of Crown-owned production assets; industrial security and personal security screening services for PWGSC and industry; development and maintenance of consensus standards and conformity assessment services; management of seized property (assets seized as a result of being obtained from the proceeds of crime); central freight, travel management, and household goods removal services; and, transportation advisory services.

The Crown assets distribution (CAD) component provides disposal services for all federal government departments and agencies. Disposal methods include sale, transfer, trade-in, donation, lease, loan and destruction.

Receiver General

The Receiver General business line is responsible for the receipt, transfer, holding, disbursement, reconciliation and monitoring of public money on behalf of the Government of Canada. The business line issues Receiver General payments, redeems and validates these instruments and employment insurance warrants. It maintains the Accounts of Canada and provides interim reports, produces the *Public Accounts of Canada* and maintains the central accounting system. As a derivative of the above activity, the Receiver General provides optional related financial services to departments and agencies.

Public service compensation

Public service compensation administers government payroll and pension processes, including the development and maintenance of computer systems and a national service office infrastructure, in order to allow departments to administer pay and benefits in accordance with the collective agreements and compensation policies established by Treasury Board and for the purpose of the administration of the *Public Service Superannuation Act* (PSSA). It also provides specialized pension services to National Defence and the Royal Canadian Mounted Police (RCMP) for the administration of their plans.

Government Telecommunications and Informatics Services

Government Telecommunications and Informatics Services (GTIS) acts as a key delivery agent of the Government of Canada's Information Management/Information Technology (IM/IT) federated infrastructure, which provides a secure delivery channel for electronic commerce and electronic service delivery government-wide. It also provides optional IM/IT services supporting the program delivery requirements of all federal departments, including PWGSC. GTIS provides leadership in supporting government-wide

initiatives to solve fundamental IM/IT issues, development of a secure electronic delivery channel, IM/IT risk management and community renewal. Its services are delivered through partnership arrangements with the private sector and public sector institutions.

GTIS offers the following types of services:

- Strategic Services, focusing on development of government portfolio strategies and key technology partnerships, GOC IM/IT community renewal through The Institute and software sharing within the Government of Canada and with other levels of government through the Software Exchange Service;
- Secure Electronic Commerce and Emerging Technologies Services, focusing on provision of electronic commerce services and deployment of the Federated Infrastructure, which provides a secure electronic delivery channel for government;
- Applications Management Services, focusing on productivity, quality and enhancement of common support applications and information management;
- Network and Computer Services, focusing on end-to-end accountability and optimization of IM/IT network and computer services;
- Telecommunications Services, focusing on brokering telecommunications services from the private sector to meet the needs of small- and medium-sized departments; and
- Management Services, focusing on modernizing management and administrative practices to enhance GTIS efficiency.

Consulting and Audit Canada

Consulting and Audit Canada (CAC) is a special operating agency that provides, on an optional and fee-for-service basis, consulting and audit services to

federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations. CAC helps clients to provide better service by improving public sector management, operations and administration while meeting the priorities and needs of government. CAC stresses excellence in client service and the sharing of public sector expertise. Consulting and audit services focus on areas of particular relevance to the federal government and evolve with the needs of the public service managers and the priorities of the government. A few examples of CAC's services include program management and review, information technology development and review, financial management and approaches to risk management and comptrollership along with a variety of audit services. More than half of CAC services are delivered through partnering with the private sector via subcontracting, with the remainder delivered by in-house resources.

Translation Bureau

The Translation Bureau was established as a special operating agency in 1995. The Bureau's translation services (official languages and over 100 other languages) to other federal government departments and agencies are optional and are provided on a cost-recovery basis. The Bureau receives vote funding for providing translation and interpretation services to Parliament and for supplying other government departments and agencies with standardized terminology and certain conference interpretation services. The Bureau maintains the mandate to standardize the use of terminology in the federal public service. The provision of these services is essential for the Government to be able to deliver programs and services in both official languages.

Communications coordination services

The Communications coordination services (CCS) business line's services include advertising and public opinion research, media monitoring coordination,

value-added communications-procurement services, and Crown copyright administration. As well, there are the Public access services which include: the Canada Gazette, the Depository services program (DSP), Canadian Government publishing, the Government Enquiry Centre, the Canada site (the Government of Canada primary internet site) and Publiservice.

These services are key to fulfilling the Government of Canada's communications objectives. They fulfill a public policy need and/or they provide shared common services to all government communicators, and serve individual client department (e.g., procurement services) and the broader communications objectives of the Government of Canada (e.g., Government Enquiry Centre, electronic media monitoring, use of common design for signage and merchandising at collocated departmental booths at fairs and exhibitions, and the Depository services program).

Operational support

Operational support is comprised of two service lines: a suite of support services combined under Information Management/Information Technology (IM/IT)—Departmental operations and Corporate management.

The Information Management/Information Technology (IM/IT)—Departmental operations service line includes the provision of Information Management and Information Technology (IM/IT) support to PWGSC operations and its business lines.

The Corporate management service line includes providing support to the offices of the Minister and the Deputy Minister, providing corporate services on a national basis related to finance, communications, audit and review, human resources, materiel management, security, contracts claims resolution, corporate policy and planning, portfolio management, corporate secretary function and legal services.

Crown Corporations Program

Objectives

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Business Line Descriptions

Queens Quay West Land Corporation

The payments issued provide funding to honour commitments made in transfer agreements with the City of Toronto, certain developers and other interested parties and to provide an operating subsidy to Harbourfront Centre.

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure equipment and services.

Communication Canada

Objectives

The Communication Canada's (CC) mandate is to improve communications between the Government of Canada and Canadians. In doing so, the CC promotes better corporate communications by the Government as a whole and supports the Government's commitment to a strong and united Canada.

The CC works with other government departments and agencies, non-government organizations and the private sector on initiatives to inform Canadians about Canada and the services available to them from the Government of Canada.

The CC believes the better the Government of Canada communicates with citizens, the better Canadians will know their government, their country and each other.

Business Line Descriptions

Information to Canadians

The CC designs, develops, implements, coordinates and funds national and regional communications/information activities and products, community relations/outreach initiatives, and public opinion/communications research to respond to Canadians' information needs, especially on the Government of Canada's priorities, programs and services.

The CC focuses its efforts on corporate communications, that is, on behalf of the Government of Canada as a whole. This corporate perspective complements and provides a context for communications activities undertaken by individual departments and agencies.

Canada Mortgage and Housing Corporation

Objectives

To promote housing affordability and choice, ensure access to and competition and efficiency in housing finance, and protect the availability of adequate housing funding at low cost; to plan, research, and provide services and information, in areas of housing finance, affordability and choice, living environments and community planning; to promote and develop the export of Canadian expertise in housing research, services and products, and to support and participate in development and investigation of such expertise outside Canada; and to contribute to the overall well-being of the housing sector.

Canada Post Corporation

Objectives

The objective of the Corporation is to establish and operate a postal service.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,650,205,000	...	...	1,650,205,000	1				
...	...	158,235,694	...	158,235,694	1a				
...	...	34,826,049	...	34,826,049	1b				
...	39,135,164	39,135,164					
...	55,246,000	55,246,000					
...	1,650,205,000	193,061,743	94,381,164	1,937,647,907					
...	281,131,000	...	...	281,131,000	5				
...	...	18,235,000	...	18,235,000	5a				
...	...	22,916,944	...	22,916,944	5b				
...	281,131,000	41,151,944	...	322,282,944					
...	6a				
...	...	1	...	1					
...	6b				
...	...	1	...	1					
...	...	2	...	2					
...	7b				
...	...	1	...	1					
...	8b				
...	...	1	...	1					
...	9b				

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote		Disposition of authorities			
\$	As shown in	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	...	...	...	1	12b	Translation Bureau Revolving Fund—To reduce from \$75,000,000 to \$10,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues	...	...	...
...	...	...	...	1	13b	To write-off the net drawdown authority used by the Real Property Services Revolving Fund of up to \$97,738,000, effective March 31, 2002	...	1	...
...	...	...	...	1	14b	To write-off the projected net drawdown authority used by the Optional Services Revolving Fund of up to \$22,700,000, effective March 31, 2002	...	...	...
...	...	...	...	(S)	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	65,008	...	...
...	52,122	...	12,886	(S)	(S)	Contributions to employee benefit plans	63,328,000	...	51,597
352,261,848	60,771,000	...	2,557,000	(S)	(S)	Real Property Services Revolving Fund Decrease in drawdown authority limit	...	...	66,510,000
...	...	...	88,227,114			Write-off of the net drawdown authority used	...	...	...
352,261,848	...	...	(211,772,886)			Total	(9,511,038)	150,000,000	(1,344,738)
6,697,762	(19,247,000)	...	19,247,000	(S)	(S)	Real Property Disposition Revolving Fund	(10,714,917)	12,551,512 ⁽²⁾	258,709
181,014,315	563,000	...	(563,000)	(S)	(S)	Optional Services Revolving Fund	...	4,861,167	...
...	...	...	(165,000,000)			Decrease in drawdown authority limit	...	...	...
...	...	...	22,700,000			Write-off of the net drawdown authority used	...	...	...
...	...	...	4,600,000			Access to accumulated surplus	...	...	...
...	...	...	(4,600,000)			Adjustment to authority used	...	...	...
181,014,315	563,000	...	(142,863,000)			Total	7,285,719	31,428,596	3,765,992
58,564,785	...	...	...	(S)	(S)	Government Telecommunications and Informatics Services Revolving Fund	...	...	...
...	...	...	(25,000,000)			Decrease in drawdown authority limit	...	...	...
58,564,785	...	...	(25,000,000)			Total	(2,189,879)	35,754,664	(8,826,762)
24,401,581	(1,100,000)	...	1,100,000	(S)	(S)	Consulting and Audit Canada Revolving Fund	...	...	...
...	...	...	(5,101,000)			Decrease in drawdown authority limit	...	...	...
...	...	...	305,604			Transfer from TB Vote 5 ⁽¹⁾
24,401,581	(1,100,000)	...	(3,695,396)			Total	(1,355,962)	20,962,147	(3,090,049)
93,831,917	...	2,800,000	(2,800,000)	(S)	(S)	Translation Bureau Revolving Fund	...	...	...
...	...	...	(65,000,000)			Decrease in drawdown authority limit	...	...	...
...	...	...	492,201			Transfer from TB Vote 5 ⁽¹⁾
93,831,917	...	2,800,000	(67,307,799)			Total	2,671,952	26,652,166	(7,436,232)

100,000,000	...	...	...	100,000,000	...	...	...	100,000,000	...	...
(S)	Defence Production Revolving Fund									
(S)	Refunds of amounts credited to revenues in previous years	100,000,000	...	...	1,199,631	...	...	1,199,631	...	68,771
(S)	Spending of proceeds from the disposal of surplus Crown assets	405,179	...	...	786,641	...	...	215,940	...	381,462
(S)	Court awards	...	...	...	57,999	...	...	57,999	...	...
(S)	Payment of grants to municipalities and other taxing authorities	...	...	...	416,513,525	...	...	416,513,525	...	403,984,957
(S)	Recoveries from custodian departments	...	...	...	(410,085,426)	...	...	(410,085,426)	...	(403,073,163)
	Total budgetary	817,177,387	1,972,375,122	237,013,695	(326,373,840)	2,700,192,364		2,214,640,633	115,511,529	370,040,202
		...	...	...	...	...		...	...	2,077,580,235
	L15b									
	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	4,948,416	...	...	...	4,948,416		3,551,883	...	1,396,533
	(S)	48,179,259	...	...	...	48,179,259		3,644,761	...	44,534,498
	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	...	...	...	...	...		7,196,644	...	45,931,031
	Total non-budgetary	53,127,675	...	...	...	53,127,675		...	...	(3,056,011)
	
	Total Program—	817,177,387	1,972,375,122	237,013,695	(326,373,840)	2,700,192,364		2,214,640,633	115,511,529	370,040,202
	Budgetary	...	...	...	...	...		7,196,644	...	45,931,031
	Non-budgetary	53,127,675	...	...	...	53,127,675		...	...	(3,056,011)
	
	Crown Corporations Program									
10	Payments to Queens Quay West Land Corporation	...	4,000,000	...	...	4,000,000		4,000,000	...	3,000,000
11b	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	...	...	11,325,000	...	11,325,000		11,325,000	...	12,610,000
	Total Program—Budgetary	...	4,000,000	11,325,000	...	15,325,000		15,325,000	...	15,610,000
	
	Total Department—	817,177,387	1,976,375,122	248,338,695	(326,373,840)	2,715,517,364		2,229,965,633	115,511,529	370,040,202
	Budgetary	...	...	...	...	...		7,196,644	...	45,931,031
	Non-budgetary	53,127,675	...	...	...	53,127,675		...	...	(3,056,011)
	
	Communication Canada ^(b)									
15	Program expenditures	...	48,665,000	...	...	48,665,000		...	...	...
15a	Program expenditures	...	2,587,100	...	...	2,587,100		...	...	...
15b	Program expenditures	...	3,451,000	...	...	3,451,000		...	...	...
	Transfer from : TB Vote 10 ⁽¹⁾	30,000	...	30,000		...	...	...
	TB Vote 15 ⁽¹⁾	402,000	...	402,000		...	...	...
	Total—Vote 15	...	48,665,000	6,038,100	432,000	55,135,100		53,264,499	1,870,601	56,225,978
(S)	Contributions to employee benefit plans	...	1,840,000	...	77,000	1,917,000		1,917,000	...	1,217,454
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...	...		...	...	...
	Total Program—Budgetary	...	50,505,000	6,038,100	509,050	57,052,150		55,181,499	1,870,601	57,443,432
	
	Canada Mortgage and Housing Corporation									
20	Operating expenditures	...	1,909,387,000	...	...	1,909,387,000		...	...	1,905,524,000
20b	Operating expenditures	...	...	500,000	...	500,000		1,909,887,000	...	1,905,524,000
	Total—Vote 20	...	1,909,387,000	500,000	...	1,909,887,000		1,909,887,000	...	1,905,524,000
	Total budgetary	...	1,909,387,000	500,000	...	1,909,887,000		1,909,887,000	...	1,905,524,000

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$	(S)	\$	\$	\$	
...	(243,400,000)	...	17,620,922	(225,779,078)		(225,779,078)	...	(224,337,284)	
...	1,909,387,000	500,000	...	1,909,887,000		1,909,887,000	...	1,905,524,000	
...	(243,400,000)	...	17,620,922	(225,779,078)		(225,779,078)	...	(224,337,284)	
Total Program—Budgetary									
Non-budgetary									
Canada Post Corporation									
...	247,210,000	...	...	247,210,000	25	247,209,996	4	257,210,000
Payments to the Canada Post Corporation for special purposes									
(S) (L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30.									
500,000,000	...	...	...	500,000,000		...	...	500,000,000
Aggregate limit \$500,000,000 (Net)									
Total Program—Budgetary									
...	247,210,000	...	...	247,210,000		247,209,996	4	257,210,000
500,000,000	...	...	...	500,000,000		...	...	500,000,000
Royal Canadian Mint									
(S) (L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> :									
Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)									
75,000,000	...	...	...	75,000,000		...	...	75,000,000
75,000,000	...	...	...	75,000,000		...	...	75,000,000
Total Program—Non-budgetary									
Total Ministry—Budgetary									
817,177,387	4,183,477,122	254,876,795	(325,864,790)	4,929,666,514		4,442,244,128	117,382,134	370,040,252	
628,127,675	(243,400,000)	...	17,620,922	402,348,597		(218,582,434)	...	620,931,031	
Non-budgetary									
...									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.
(ii) Treasury Board Vote 10—Government-wide initiatives.
(iii) Treasury Board Vote 15—Compensation adjustments.
(iv) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.
(v) Formerly Canada Information Office.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	current year	\$	authorities available for use	current year	\$	authorities available for use	current year	\$	authorities available for use	current year	\$	authorities available for use	current year	\$	authorities available for use	current year	\$
Government Services Program																		
Real property services	2,556,899,759	2,396,255,300		322,282,944	315,345,747		10,805,502	10,805,502		1,182,831,734	1,243,494,487		...	...		1,707,156,471	1,478,912,062	
Supply operations service	296,766,928	275,221,960		...	...		...	...		122,887,283	140,283,004		...	...		173,879,645	134,938,956	
Receiver General	123,320,691	115,349,207		...	...		...	...		24,238,277	24,513,689		...	...		99,082,414	90,835,518	
Public service compensation	70,652,466	70,330,114		...	...		...	...		39,954,908	39,999,807		...	...		30,697,558	30,330,307	
Government Telecommunications and Informatics Services	260,930,539	239,703,947		...	...		...	...		148,009,590	167,947,360		...	...		112,920,949	71,756,587	
Consulting and Audit Canada	113,607,443	114,957,556		...	...		...	...		94,000,000	116,313,518		...	...		19,607,443	(1,355,962)	
Translation Bureau	235,653,377	219,395,270		...	...		...	...		158,877,000	169,271,018		...	...		76,776,377	50,124,252	
Communications coordination services	108,246,412	109,392,877		...	...		...	...		22,563,612	23,861,105		...	...		85,682,800	85,531,772	
Operational support	411,515,925	397,274,201		...	...		275,000	275,000		117,402,218	123,982,060		...	...		294,388,707	273,567,141	
Defence Production Revolving Fund	100,000,000	...		...	...		...	...		...	...		...	...		100,000,000	...	
Extend purpose of Finance	...	...		...	...		...	...		...	...		...	...		...	...
Vote L29g	...	...		...	...		...	...		...	...		...	...		3,551,883	3,551,883	
Seized property management	...	...		...	...		...	...		...	...		...	...		3,644,761	48,179,259	
Sub-total---																		
Budgetary	4,277,593,540	3,937,880,432		322,282,944	315,345,747		11,080,502	11,080,502		1,910,764,622	2,049,666,048		...	...		2,700,192,364	2,214,640,633	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		7,196,644	53,127,675	
Revenues netted against expenditures (1,910,764,622) (2,049,666,048)													...	...		...	...
Total Program---																		
Budgetary	2,366,828,918	1,888,214,384		322,282,944	315,345,747		11,080,502	11,080,502		...	...		...	...		2,700,192,364	2,214,640,633	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		7,196,644	53,127,675	
Crown Corporations Program																		
Queens Quay West Land Corporation	4,000,000	4,000,000		...	...		...	...		...	...		...	...		4,000,000	4,000,000	
Old Port of Montreal Corporation Inc.	11,325,000	11,325,000		...	...		...	...		...	...		...	...		11,325,000	11,325,000	
Total Program--Budgetary	15,325,000	15,325,000		...	...		...	...		...	...		...	...		15,325,000	15,325,000	
Total Department--																		
Budgetary	2,382,153,918	1,903,539,384		322,282,944	315,345,747		11,080,502	11,080,502		...	...		...	...		2,715,517,364	2,229,965,633	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		7,196,644	53,127,675	

Programs by Business Line—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Communication Canada ⁽¹⁾ —												
Information to Canadians	53,452,150	52,504,299	...	...	3,600,000	2,677,200	...	...	...	...	57,052,150	55,181,499
Total Program—Budgetary	53,452,150	52,504,299	...	...	3,600,000	2,677,200	...	...	...	...	57,052,150	55,181,499
Canada Mortgage and Housing Corporation—												
Budgetary	1,909,887,000	1,909,887,000	...	...	...	...	...	...	...	...	1,909,887,000	1,909,887,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(225,779,078)	(225,779,078)
Canada Post Corporation—	247,210,000	247,209,996	...	...	...	...	...	...	...	...	247,210,000	247,209,996
Budgetary	...	...	...	...	...	...	...	...	...	...	500,000,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Royal Canadian Mint—												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	75,000,000	...
Total Ministry—	4,592,703,068	4,113,140,679	322,282,944	315,345,747	14,680,502	13,757,702	...	...	...	...	4,929,666,514	4,442,244,128
Budgetary	...	...	...	...	...	...	...	...	...	...	402,348,597	(218,582,434)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...

⁽¹⁾ Formerly Canada Information Office.

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Government Services Program							
Grants							
...	412,000,000	...	4,513,525	416,513,525	...	...	403,984,957
...	(412,000,000)	...	1,914,574	(410,085,426)	...	...	(403,073,163)
...	79,002	...	...	79,002	...	...	159,000
...	79,002	...	6,428,099	6,507,101	...	...	1,070,794
...	...	275,000	...	275,000	...	...	...
...	79,002	275,000	6,428,099	6,782,101	...	...	1,070,794
Contributions							
...	12,000	...	...	12,000	...	...	12,000
...	200,000	...	590,401	790,401	...	...	976,741
...	...	...	3,496,000	3,496,000	...	...	...
...	212,000	...	4,086,401	4,298,401	...	...	988,741
Departmental Summary by Business Line							
...	291,002	...	10,514,500	10,805,502	...	...	2,059,535
...	...	275,000	...	275,000	...	...	...
...	291,002	275,000	10,514,500	11,080,502	...	...	2,059,535
Communication Canada ⁽¹⁾							
Grants							
Information to Canadians							
...	2,000,000	1,200,000	...	2,483,500	716,500	...	1,224,300

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	\$	\$
...	2,900,000	...	...	(2,500,000)	400,000	193,700	1,117,082
...	4,900,000	1,200,000	...	(2,500,000)	3,600,000	206,300	...
...	5,191,002	1,475,000	...	8,014,500	14,680,502	2,677,200	2,341,382
...	...	...	...	...	...	13,757,702	4,400,917

Contributions
Information to Canadians
Contributions in support of activities and projects to increase the understanding and appreciation of Canadian identity and to develop social awareness

Total Program
Total Ministry

(S) Statutory transfer payment.
(1) Formerly Canada Information Office.

Details of Respendable Amounts

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Department				
Government Services Program				
Budgetary (respendable revenues)				
Real property services	1,182,831,734	1,243,494,487	1,186,009,721	
Supply operations service	122,887,283	140,283,004	120,728,799	
Receiver General	24,238,277	24,513,689	30,056,414	
Public service compensation	39,954,908	39,999,807	35,312,271	
Government Telecommunications and Informatics Services	148,009,590	167,947,360	125,096,080	
Consulting and Audit Canada	94,000,000	116,313,518	113,144,075	
Translation Bureau	158,877,000	169,271,018	156,885,816	
Communications coordination services	22,563,612	23,861,105	16,225,389	
Operational support	117,402,218	123,982,060	119,622,534	
Total budgetary	1,910,764,622	2,049,666,048	1,903,081,099	
Non-budgetary (respendable receipts)				
Imprest fund recovery	4,948,416	3,551,883	(1,481,409)	
Seized property recovery	...	17,202,701	19,948,916	
Total non-budgetary	4,948,416	20,754,584	18,467,507	
Total Department—Budgetary	1,910,764,622	2,049,666,048	1,903,081,099	
Non-budgetary	4,948,416	20,754,584	18,467,507	
Canada Post Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	500,000,000	...	...
Total Program—Non-budgetary	500,000,000	...	...
Royal Canadian Mint				
Non-budgetary (respendable receipts)				
Loan repayments	75,000,000	...	...
Total Program—Non-budgetary	75,000,000	...	...
Total Ministry—Budgetary	1,910,764,622	2,049,666,048	1,903,081,099	
Non-budgetary	579,948,416	20,754,584	18,467,507	

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Government Services Program				
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Lands Company Limited—Dividends	15,500,000		(191,000)	
Canada Post Corporation—Dividends	21,100,000		18,900,000	
	36,600,000		18,709,000	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,531,100		10,062,610	
Adjustments to prior year's payables	18,199,163		24,176,731	
	27,730,263		34,239,341	
Sales of goods and services—				
Lease and use of public property	(6,610,306)		4,911,175	
Services of a regulatory nature	249,430		2,517,148	
Services of a non-regulatory nature—				
Earnings from dry docks	5,951,583		5,071,712	
Rentals, licences and permits	4,839,962		10,583,244	
	10,791,545		15,654,956	
Sales of goods and information products—				
Sales of goods and information products	(5,508,217)		(11,996,923)	
Sales of real estate	9,431		15,541,329	
	(5,498,786)		3,544,406	
Other fees and charges	651,397		...	
	(416,720)		26,627,685	
Proceeds from the disposal of surplus Crown assets	381,462		405,179	
Miscellaneous non-tax revenues—				
Conscience money	...		5,196	
Donations to the Crown	104,818		108,703	
Seized property	5,144,011		10,228,829	
Management and operational services sector—				
Consolidated Revenue Fund revenues	...		1,274,012	
Sundries	29,510,372		27,685,512	
	34,759,201		39,302,252	
Total Department	99,054,206		119,283,457	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Communication Canada ⁽²⁾		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	5,331
Adjustments to prior year's payables	582,098	...
Proceeds from the disposal of surplus Crown assets	582,098	5,331
Miscellaneous non-tax revenues	50	...
	252	1,379
Total Program	582,400	6,710
Canada Mortgage and Housing Corporation		
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	520,461,214	543,728,942
Refunds of previous years' expenditures—		
Urban renewal recoveries	...	154,858
Adjustments to prior year's payables	...	20,250,369
	...	20,405,227
Miscellaneous non-tax revenues—		
Net profits under <i>National Housing Act</i>	41,250,000	27,600,000
Other third party recoveries	5,091,104	15,012,484
	46,341,104	42,612,484
Total Program	566,802,318	606,746,653

(1) Interest unless otherwise indicated.

(2) Formerly Canada Information Office.

Ministry Summary

Non-tax revenues—		
Return on investments	557,061,214	562,437,942
Refunds of previous years' expenditures	28,312,361	54,649,899
Sales of goods and services	(416,720)	26,627,685
Proceeds from the disposal of surplus Crown assets	381,512	405,179
Miscellaneous non-tax revenues	81,100,557	81,916,115
Total Ministry	666,438,924	726,036,820

SECTION 21

2001-2002

PUBLIC ACCOUNTS OF CANADA

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police

External Review Committee

Royal Canadian Mounted Police Public

Complaints Commission

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Department

Objectives

To provide overall policy direction to the programs of the Ministry, and to perform review functions related to ministry agencies.

Business Line Descriptions

Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership

The Department develops, provides and coordinates timely, responsive, integrated and comprehensive policy advice to the Minister in support of his responsibilities to:

- (a) give direction to, and answer in Parliament for, the ministry agencies;
- (b) enhance policy cohesion and coordination within the portfolio; and
- (c) exercise national policy leadership in policing and law enforcement, national security and corrections and conditional release.

First Nations policing program

The implementation of the First Nations policing policy provides practical ways to improve the administration of justice for First Nations through the establishment and maintenance of policing services that are professional, effective, and responsive to the particular needs of First Nations and Inuit communities.

The aboriginal policing directorate is responsible for the implementation, maintenance and development of the First Nations policing program within the framework of the First Nations policing policy.

Office of the Inspector General, CSIS

The Office of the Inspector General of CSIS is established by the *Canadian Security Intelligence Service Act*. The Inspector General has right of access to CSIS information and serves as the Solicitor General's internal auditor for CSIS operational activities. The Office of the Inspector General regularly monitors the service's compliance with its operational policies; reviews CSIS operational activities for compliance with law, other authorities, controls and standards governing the performance of these operational activities; and provides classified reports in support of the Inspector General's advice and a statutorily required certificate to the Minister regarding these matters. Special reviews may also be conducted at the direction of the Minister, Security Intelligence Review Committee (SIRC), or on the Inspector General's own initiative.

Executive services and corporate support

This business line is composed of the executive services division, communications group, corporate services directorate and the legal services unit.

Canadian Security Intelligence Service

Objectives

To provide security intelligence to the Government of Canada.

Business Line Descriptions

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports

to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Objectives

To contribute, as part of the criminal justice system and respecting the rule of law, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Business Line Descriptions

Care

Provision of services related to the needs of the offender population including the provision of physical and mental health care as well as food, clothing and institutional services to offenders.

Custody

Provision of services relating to the supervision, control and sentence administration of offenders as well as the construction and maintenance of facilities to house offenders.

Reintegration

Provision of a range of services and programs both in the institutions and community settings designed to promote the reintegration of offenders, including case management, psychological and chaplaincy services, residential services, academic and vocational training, employment and occupational development, living skills, substance abuse and other personal development programs and other programs designed to address specific cultural, social, spiritual and other personal needs.

Corporate management

nating information related to conditional release to the public; and carrying out evaluations and measuring performance.

Clemency and pardons

Clemency and pardons involves the review of applications and the rendering of pardon decisions or the issuance of pardons, and clemency recommendations; providing information and support for decision-making; providing training to promote professionalism in decision-making; developing and interpreting pardons and clemency policy; coordinating program delivery within NPB, the RCMP and other key partners; and providing public information related to pardons and clemency.

Corporate management

Corporate management provides support to the Board's main business lines (conditional release, and clemency and pardons). It includes: development of the planning and accountability framework; and a range of corporate services in the areas of finance, human resources, administration, security, and information technology.

decisions, recommendations and/or omissions of the Commissioner of Corrections or any person under the control and management of, or performing service for or on behalf of the Commissioner of Corrections that affect offenders either individually or as a group.

National Parole Board

Objectives

The National Parole Board's prime objective, is to contribute to the long term protection of society. The Board, in carrying out its responsibilities will: continue to make decisions of the highest quality with all decisions based on the ultimate protection of society; be sensitive to the needs of offenders, victims and their families; strengthen relationships with partner groups; recognize that offenders can and do change; employ the least restrictive determination in release decisions consistent with the protection of society; and operate in a manner that is professional, open, accountable, and fiscally responsible. An environment of trust, respect, openness and sharing of information is supported and encouraged by management and staff of the Board.

Business Line Descriptions

Conditional release

Conditional release includes reviewing cases of offenders and making quality conditional release decisions; providing support for decision-making; providing in-depth training focused on risk assessment to assist Board members in the decision-making process; developing and interpreting conditional release policy; coordinating program delivery throughout the National Parole Board (NPB) and with the Correctional Service of Canada (CSC) and other key partners; providing information to victims and interested parties within the community; and disseminating

Royal Canadian Mounted Police

Objectives

To enforce laws, prevent crime and maintain peace, order and security. The primary objective of the RCMP is to contribute to safe homes and safe communities across Canada while the secondary objectives include: helping to foster a sense of safety and security, responding to the needs of crime victims, and promoting crime prevention and alternatives to the criminal justice system.

Business Line Descriptions

Federal policing services

Federal policing services objective is to contribute to safe homes and safe communities by providing policing, law enforcement, investigative and prevention services to the federal government, its departments and agencies and to Canadians in all provinces and territories. Federal policing services assist in the protection of public safety, the environment, trade and commerce, revenue collection, and national security.

Contract policing services

Contract policing services business line objective is to contribute to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Quebec and Ontario) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal, and aboriginal governments.

Office of the Correctional Investigator

Objectives

To act as an ombudsman on behalf of offenders by thoroughly and objectively reviewing a wide spectrum of administrative actions and presenting findings and recommendations to an equally broad spectrum of decision makers, inclusive of Parliament.

Business Line Descriptions

The Office of the Correctional Investigator has one business line which, as detailed in section 167 of the *Corrections and Conditional Release Act*, is to conduct investigations into the problems of offenders related to

National police services

The objective of the National police services is to contribute to safe homes and safe communities by providing Canadians with law enforcement investigative tools and information. These are used by the Canadian policing community, federal departments, law and regulatory enforcement agencies, and selected foreign police organizations including Interpol. These services are used by the RCMP's federal and contract policing business lines and, to a limited extent, Peacekeeping services business line.

RCMP specialized technical services provided to the law enforcement community include forensic laboratory (e.g., DNA analysis), identification (e.g., fingerprints), computerized police information (e.g., criminal records, communications), intelligence (e.g., organized crime), and advanced training services to the Canadian and international police community and some departmental law enforcement agencies.

Peacekeeping services

The business line objective is to manage the effective and timely participation of Canadian civilian police in international peace support operations. These services are provided in accordance with Canada's foreign policy requirements and are undertaken on a full cost-recovery basis with other governmental agencies such as the Canadian International Development Agency (CIDA) and the Department of Foreign Affairs and International Trade (DFAIT).

Protective policing services

Protective policing services objective is to safeguard Canadian and foreign dignitaries and their official resi-

dences, as well as visiting internationally protected persons, by delivering timely service through the most qualified and highly trained members and cutting-edge technology.

Corporate infrastructure

The Corporate infrastructure business line objective is to support the internal management of the organization.

Royal Canadian Mounted Police External Review Committee

Objectives

To provide external review of appeals of formal discipline, appeals of discharge or demotion, and certain types of grievances referred to it by the Royal Canadian Mounted Police.

Business Line Descriptions

Case review

The Royal Canadian Mounted Police External Review Committee, which reports annually to Parliament, is a neutral third party providing an independent and impartial review of cases referred to it by the RCMP. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairperson, or Committee, are sent to the parties and the RCMP commissioner.

Royal Canadian Mounted Police Public Complaints Commission

Objectives

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the RCMP disposition of those complaints reviewed by an external body in an independent and impartial manner.

Business Line Descriptions

Receipt and review of public complaints

The RCMP Public Complaints Commission is an impartial and independent government institution. It receives complaints from the public and transfers them to the RCMP for investigation. It can also review the RCMP disposition if the complainant is not satisfied with that disposition. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chair may initiate complaints. The Chair must also submit an annual report to the Solicitor General setting out a summary of the activities of the Commission during the year and recommendations for tabling before each House of Parliament.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overextended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
...	22,343,000	...	...	22,343,000	1				
...	...	37,688,520	...	37,688,520	1a				
...	...	29,043,167	...	29,043,167	1b				
...	...	...	16,875,000	16,875,000					
...	...	...	173,000	173,000					
...	...	...	1,231,000	1,231,000					
...	22,343,000	66,731,687	18,279,000	107,353,687		94,458,241	12,895,446	...	36,397,562
Total—Vote 1									
...	61,758,200	...	...	61,758,200	5				
...	...	8,947,200	...	8,947,200	5a				
...	...	...	(16,875,000)	(16,875,000)					
...	61,758,200	8,947,200	(16,875,000)	53,830,400		49,451,512	4,378,888	...	45,041,939
Total—Vote 5									
...	52,122	...	7,179	59,301	(S)	59,301	...	...	51,597
...	2,788,000	...	234,000	3,022,000	(S)	3,022,000	...	...	2,807,000
...	...	...	2,563	2,563	(S)	...	...	2,563	4,649
...
...	86,941,322	75,678,887	1,647,742	164,267,951		146,991,054	17,274,334	2,563	84,302,747
Total Department—Budgetary									
Canadian Security Intelligence Service									
...	192,332,000	...	...	192,332,000	10				
...	...	11,842,379	...	11,842,379	10a				
...	...	37,437,575	...	37,437,575	10b				
...	...	...	8,756,000	8,756,000					
...	192,332,000	49,279,954	8,756,000	250,367,954		247,887,452	2,480,502	...	196,236,683
4,886	...	...	727,705	732,591	(S)	701,612	5,979	25,000	410,680
...	...	...	...	...		...	...	...	41,152
...
4,886	192,332,000	49,279,954	9,483,705	251,100,545		248,589,064	2,486,481	25,000	196,688,515
Total Program—Budgetary									

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	1,092,378,000	...	...	15	Correctional Service			
...	...	...	...	15a	Penitentiary Service and National Parole Service—			
...	...	65,377,144	...	15b	Operating expenditures			
...	...	6,360,995	...		Transfer of \$14,200,000 from Solicitor General			
...	...	...	...		Vote 20			
...	...	...	...		Penitentiary Service and National Parole Service—			
...	...	...	...		Operating expenditures			
...	...	...	...		Transfer from: Vote 20			
...	...	...	...		TB Vote 5 ⁽¹⁾			
...	...	...	...		TB Vote 10 ⁽¹⁾			
...	...	...	...		TB Vote 15 ⁽¹⁾			
...	1,092,378,000	71,738,139	108,502,438		Total—Vote 15			
...	...	...	...	16b	CORCAN Revolving Fund—To reduce from \$45,000,000 to \$5,000,000, effective March 31, 2002, the amount by which the aggregate of expenditures made for the purposes of the CORCAN Revolving Fund, established by Vote 11e, <i>Appropriation Act No. 4, 1991-92</i> , may exceed the revenues and to write-off the net drawdown authority used by CORCAN of up to \$20,456,000			
...	...	...	...	20	Penitentiary Service and National Parole Service—Capital expenditures			
...	148,100,000	...	...		Transfer to Vote 15			
...	...	...	...		Total—Vote 20			
...	201,000	...	(201,000)	(S)	Pensions and other employee benefits			
...	132,041,000	...	5,557,000	(S)	Contributions to employee benefit plans			
24,543,912	(594,000)	...	594,000	(S)	CORCAN Revolving Fund			
...	...	...	(40,000,000)		Decrease in drawdown authority limit			
...	...	...	20,456,000		Write-off of the net drawdown authority			
24,543,912	(594,000)	...	(18,950,000)		Total			
295,200	...	...	710,193	(S)	Spending of proceeds from the disposal of surplus Crown assets			
...	...	...	6,018	(S)	Forgiveness of loans			
...	...	...	4,264	(S)	Refunds of amounts credited to revenues in previous years			
24,839,112	1,372,126,000	71,738,140	81,428,913		Total budgetary			
...	...	...	...		Total			

L14b Loans to individuals under mandatory supervision
and parolees through the Parolees' Loan Account,
Appropriation Act No. 3, 1982-83, Limit \$50,000
(Net)

12,187	...	...	22,264	34,451	(2,932)	...	37,383	15,549
24,839,112	1,372,126,000	71,738,140	81,428,913	1,550,132,165	1,509,508,599	24,685,200	15,938,366	1,337,714,283
12,187	...	...	22,264	34,451	(2,932)	...	37,383	15,549
Total Program—								
Budgetary								
Non-budgetary								
National Parole Board								
25	24,105,000	...	...	24,105,000	30,515,013	607,554	...	27,083,661
25a	4,477,187	...	...	4,477,187	3,956,000	...	...	3,854,000
25b	312,380	...	...	312,380	5,000	...	...	250
	512,000	...	...	512,000	42,734	...	275	...
	145,000	...	...	145,000	...	...	...	...
	1,571,000	...	...	1,571,000	...	...	...	...
	2,228,000	...	...	31,122,567	...	...	...	...
(S)	3,796,000	...	...	3,956,000	...	...	...	...
(S)	5,000	...	...	5,000	...	...	...	...
(S)	33,284	...	...	43,009	...	...	...	...
Total Program—Budgetary								
9,725	27,901,000	4,789,567	2,426,284	35,126,576	34,518,747	607,554	275	30,937,911
9,725	27,901,000	4,789,567	2,426,284	35,126,576	34,518,747	607,554	275	30,937,911
Office of the Correctional Investigator								
30	1,749,000	...	...	1,749,000	2,516,259	140,386	...	1,875,231
30a	750,645	...	...	750,645	223,000	...	...	195,000
30b	73,000	...	...	73,000	2,739,259	140,386	...	2,070,231
	66,000	...	...	66,000	...	...	...	...
	18,000	...	...	18,000	...	...	...	...
(S)	823,645	...	...	2,656,645	...	...	...	...
	223,000	...	...	223,000	...	...	...	...
...	1,972,000	823,645	84,000	2,879,645	2,739,259	140,386	...	2,070,231
...	1,972,000	823,645	84,000	2,879,645	2,739,259	140,386	...	2,070,231
Royal Canadian Mounted Police								
35	1,053,168,000	...	...	1,053,168,000	1,212,996,828	69,991,565	...	1,068,098,719
35b	162,032,587	...	...	162,032,587	...	...	...	...
	9,896,600	...	...	9,896,600	...	...	...	...
	43,933,934	...	...	43,933,934	...	...	...	...
	1,045,272	...	...	1,045,272	...	...	...	...
	12,912,000	...	...	12,912,000	...	...	...	...
	67,787,806	...	...	1,282,988,393	...	...	...	...
	181,043,000	...	...	181,043,000	...	...	...	...
	(9,896,600)	...	...	(9,896,600)	...	...	...	...
	(9,896,600)	...	...	(9,896,600)	...	...	...	...
	171,146,400	...	...	171,146,400	...	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year		
	\$	\$				\$	\$	\$
...	237,113,280	10,600,000	(16,372,269)	231,341,011	(S)	231,341,011	...	251,589,522
...	32,471,755	...	1,366,200	33,837,955	(S)	33,837,955	...	26,225,900
2,647,543	...	...	7,507,217	10,154,760	(S)	8,267,290	...	6,558,401
2,647,543	1,503,796,035	172,632,587	50,392,354	1,729,468,519	Total Program—Budgetary	1,635,110,437	92,470,612	1,887,470
Royal Canadian Mounted Police External Review Committee								
...	758,000	...	...	758,000	45	...	...	...
...	...	37,500	...	37,500	45b	...	...	...
...	...	...	8,000	8,000	Transfer from TB Vote 15 ⁽¹⁾
...	758,000	37,500	8,000	803,500	Total—Vote 45	636,226	167,274	530,532
...	62,000	...	...	62,000	Contributions to employee benefit plans	62,000	...	61,000
...	820,000	37,500	8,000	865,500	Total Program—Budgetary	698,226	167,274	591,532
Royal Canadian Mounted Police Public Complaints Commission								
...	3,463,000	...	...	3,463,000	50	...	...	...
...	...	600,005	...	600,005	50a	...	...	...
...	...	150,000	...	150,000	50b	...	...	...
...	...	...	60,000	60,000	Transfer from: TB Vote 5 ⁽¹⁾
...	...	...	37,000	37,000	TB Vote 15 ⁽¹⁾
...	3,463,000	750,005	97,000	4,310,005	Total—Vote 50	4,286,027	23,978	4,844,315
...	367,000	...	...	367,000	Contributions to employee benefit plans	367,000	...	405,000
...	3,830,000	750,005	97,000	4,677,005	Total Program—Budgetary	4,653,027	23,978	5,249,315
27,501,266	3,189,718,357	375,730,285	145,567,998	3,738,517,906	Total Ministry—Budgetary	3,582,808,413	137,855,819	17,853,674
12,187	...	...	22,264	34,451	Non-budgetary	(2,932)	...	37,383
								15,549

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government wide-initiatives.
 Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership	16,862,778	11,953,551	433,764	374,602	4,990,400	4,247,746	...	...	...	22,286,942	16,575,899	
First Nations policing program	20,774,073	21,357,038	85,000	41,106	48,840,000	45,203,766	...	...	...	69,699,073	66,601,910	
Office of the Inspector General, CSIS	810,308	749,427	6,460	10,964	...	...	...	...	...	816,768	760,391	
Executive services and corporate support	70,422,321	62,321,051	1,042,847	731,803	...	...	...	...	...	71,465,168	63,052,854	
Total Department—Budgetary	108,869,480	96,381,067	1,568,071	1,158,475	53,830,400	49,451,512	...	...	...	164,267,951	146,991,054	
Service—												
Budgetary	251,100,545	248,589,064	...	...	...	...	...	...	...	251,100,545	248,589,064	
Correctional Service												
Care	191,275,000	189,298,353	355,309	272,877	1,100,000	1,096,425	...	...	...	192,730,309	190,667,655	
Custody	542,782,000	538,057,025	112,462,390	109,589,936	248,797	240,295	...	...	...	655,493,187	647,887,256	
Reintegration—Budgetary	478,438,000	469,731,800	20,092,835	19,357,234	3,100,981	3,085,065	...	...	...	501,631,816	492,174,099	
Non-budgetary	...	...	...	...	...	...	...	...	...	34,451	34,451	(2,932)
Corporate management	193,815,039	187,884,115	989,466	1,119,420	472,436	500,429	...	...	...	195,276,941	189,503,964	
CORCAN	90,225,000	79,543,158	2,199,912	2,172,283	...	...	...	87,425,000	92,439,816	...	4,999,912	(107,243,375)
Sub-total—Budgetary	1,496,535,039	1,464,514,451	136,099,912	132,511,750	4,922,214	4,922,214	...	87,425,000	92,439,816	...	1,550,132,165	1,509,508,599
Non-budgetary	...	...	...	...	...	...	...	...	...	...	34,451	(2,932)
Revenues netted against expenditures	(87,425,000)	(92,439,816)	...	...	...	...	...	(87,425,000)	(92,439,816)	...	...	...
Total Program—Budgetary	1,409,110,039	1,372,074,635	136,099,912	132,511,750	4,922,214	4,922,214	...	...	...	...	1,550,132,165	1,509,508,599
Non-budgetary	...	...	...	...	...	...	...	...	...	34,451	(2,932)	(2,932)

Programs by Business Line—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
National Parole Board																		
Conditional release	28,174,291	26,355,476	...	...	...	35,000	19,200	...	...	...	...	...	...	...	...	28,209,291	26,374,676	...
Clemency and pardons	2,340,000	2,632,397	...	...	...	...	...	...	...	...	...	...	...	...	...	2,340,000	2,632,397	...
Corporate management	4,577,285	5,511,674	...	...	...	...	...	...	...	...	...	...	...	...	...	4,577,285	5,511,674	...
Total Program—Budgetary	35,091,576	34,499,547	...	...	...	35,000	19,200	...	...	...	...	...	...	...	...	35,126,576	34,518,747	...
Office of the Correctional Investigator—Budgetary	2,679,024	2,538,638	...	200,621	200,621	...	...	...	...	...	...	...	...	...	...	2,879,645	2,739,259	...
Royal Canadian Mounted Police																		
Federal policing services	530,666,014	516,568,033	26,914,266	22,350,053	...	...	...	...	...	921,920,319	921,520,319	...	...	...	...	557,580,280	538,918,086	...
Contract policing services	1,208,334,632	1,198,123,727	70,560,042	70,560,042	...	...	...	...	...	12,561,000	8,094,241	...	...	...	...	356,974,395	347,163,450	...
National police services	331,223,432	320,051,529	51,264,000	33,995,000	386,080	...	346,825	...	...	...	...	...	...	...	...	370,312,512	346,299,113	...
Peacekeeping services	...	543,917	...	...	...	...	...	...	...	...	...	...	...	...	...	...	543,917	...
Protective policing services	154,705,683	123,815,229	11,401,092	10,901,092	...	...	47,347,594	...	...	8,232,926	9,761,093	...	...	...	...	166,106,775	134,716,321	...
Corporate infrastructure	228,339,722	219,021,884	11,007,000	10,861,165	47,380,761	...	...	...	...	942,714,245	939,375,653	...	...	...	...	278,494,557	267,469,550	...
Sub-total	2,453,269,523	2,378,124,319	171,146,400	148,667,352	47,766,841	...	...	...	...	(942,714,245)	(939,375,653)	...	...	...	...	1,729,468,519	1,635,110,437	...
Revenues netted against expenditures	(942,714,245)	(939,375,653)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,510,555,278	1,438,748,666	171,146,400	148,667,352	47,766,841	...	47,694,419	...	...	...	...	...	...	...	...	1,729,468,519	1,635,110,437	...
Royal Canadian Mounted Police External Review Committee																		
Case review	844,008	691,177	21,492	7,049	...	...	...	...	...	...	...	...	...	...	...	865,500	698,226	...
Total Program—Budgetary	844,008	691,177	21,492	7,049	...	...	...	...	...	...	...	...	...	...	...	865,500	698,226	...
Royal Canadian Mounted Police Public Complaints Commission																		
Receipt and review of public complaints	4,493,961	4,578,349	183,044	74,678	...	...	...	...	...	...	...	...	...	...	...	4,677,005	4,653,027	...
Total Program—Budgetary	4,493,961	4,578,349	183,044	74,678	...	...	...	...	...	...	...	...	...	...	...	4,677,005	4,653,027	...
Total Ministry—Budgetary	3,322,743,911	3,198,101,143	309,219,540	282,619,925	106,554,455	...	102,087,345	...	...	...	...	...	...	...	...	3,738,517,906	3,582,808,413	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34,451	(2,932)	(2,932)

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership								
...	509,795	...	...	509,795	509,795	...	...	509,795
...	451,807	...	...	451,807	451,807	...	...	451,807
...	834,542	...	...	834,542	834,542	...	...	834,542
...	1,796,144	...	...	1,796,144	1,796,144	...	...	1,796,144
Contributions								
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership								
...	1,662,056	1,847,200	(315,000)	3,194,256	2,451,602	742,654	...	1,190,855
First Nations policing program								
...	58,300,000	7,100,000	(16,560,000)	48,840,000	45,203,766	3,636,234	...	42,054,940
...	59,962,056	8,947,200	(16,875,000)	52,034,256	47,655,368	4,378,888	...	43,245,795
Departmental Summary by Business Line								
Advice to the Solicitor General regarding ministerial direction to the agencies, portfolio management and national policy leadership								
...	3,458,200	1,847,200	(315,000)	4,990,400	4,247,746	742,654	...	2,986,999
...	58,300,000	7,100,000	(16,560,000)	48,840,000	45,203,766	3,636,234	...	42,054,940
...	61,758,200	8,947,200	(16,875,000)	53,830,400	49,451,512	4,378,888	...	45,041,939

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Total available for use	\$
\$	\$	\$	\$	\$	\$	\$	\$
...	122,000	...	(122,000)	...	...	...	92,376
...	60,000	...	(60,000)	...	...	...	...
...	182,000	...	(182,000)	...	...	...	92,376
Reintegration							
...	200,000	...	(160,000)	40,000	35,000	5,000	70,000
...	...	...	122,000	122,000	115,291	6,709	...
...	200,000	...	(38,000)	162,000	150,291	11,709	70,000
Corporate management							
...	100,000	...	2,325	102,325	97,982	4,343	282,522
...	201,000	...	(201,000)	...	...	...	...
...	301,000	...	(198,675)	102,325	97,982	4,343	282,522
...	683,000	...	(418,675)	264,325	248,273	16,052	444,898
Total—Grants							
Contributions							
Care							
...	...	...	1,100,000	1,100,000	1,096,425	3,575	94,000
Custody							
...	...	...	248,797	248,797	240,295	8,502	1,784,110
Reintegration							
...	716,000	...	327,686	1,043,686	911,449	132,237	1,285,167
...	1,135,000	...	500,295	1,635,295	1,763,325	(128,030)	2,000,216

Contributions to non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies

...	...	260,000	260,000	260,000	260,000	...	...	...	...	260,000	...	...	...
...	1,851,000	...	1,087,981	2,938,981	2,934,774	4,207	...	...	...	3,285,383	...	...	...
Corporate management													
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services													
...	...	...	370,111	370,111	402,447	(32,336)	...	...	...	655,528	...	...	...
...	1,851,000	...	2,806,889	4,657,889	4,673,941	(16,052)	...	...	...	5,819,021	...	...	...
Program Summary by Business Line													
...	182,000	...	918,000	1,100,000	1,096,425	3,575	...	...	...	186,376	...	...	...
...	...	...	248,797	248,797	240,295	8,502	...	...	...	1,784,110	...	...	...
...	2,051,000	...	1,049,981	3,100,981	3,085,065	15,916	...	...	...	3,355,383	...	...	...
...	301,000	...	171,436	472,436	500,429	(27,993)	...	...	...	938,050	...	...	...
...	2,534,000	...	2,388,214	4,922,214	4,922,214	...	...	...	...	6,263,919	...	...	...

National Parole Board

Contributions													
Conditional release													
Payments to not for profit organizations, community groups, or private organizations which support the mission and strategic priorities of the National Parole Board													
...	35,000	...	...	35,000	19,200	15,800	...	...	...	16,800	...	...	...
...	35,000	...	...	35,000	19,200	15,800	...	...	...	16,800	...	...	...

Royal Canadian Mounted Police

Grants													
Corporate infrastructure													
Royal Canadian Mounted Police Veterans Association													
...	1,900	...	...	1,900	1,900	...	...	...	...	1,900	...	...	1,900
...	1,900	...	...	1,900	1,900	...	...	...	...	1,900	...	...	1,900
International Association of Chiefs of Police													
Payments, in the nature of workers' compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty													
...	1,000,000	535,000	...	1,535,000	1,501,833	33,167	...	...	...	909,930	...	...	...
...	28,000,000	...	(3,680,555)	24,319,445	24,319,445	...	...	...	...	15,797,406	...	...	...
(S) Pensions under the Royal Canadian Mounted Police Pension Continuation Act													
...	11,000,000	10,600,000	(136,032)	21,463,968	21,463,968	...	...	...	...	15,676,245	...	...	...
(S) To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty													
(S) Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty													
...	100,000	...	(41,452)	58,548	58,548	...	...	...	...	57,981	...	...	...
...	40,103,800	11,135,000	(3,858,039)	47,380,761	47,347,594	33,167	...	...	...	32,445,362	...	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in			Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	386,080	...	...	346,825	39,255	...
Contributions						
National police services						
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses						
...	386,080	...	386,080	346,825	39,255	288,408
...	386,080	...	386,080	346,825	39,255	288,408
...	40,103,800	11,135,000	47,380,761	47,347,594	33,167	32,445,362
...	40,489,880	11,135,000	47,666,841	47,694,419	72,422	32,733,770
Program Summary by Business Line						
National police services						
Corporate infrastructure						
...	104,817,080	20,082,200	106,554,455	102,087,345	4,467,110	84,056,428
...	104,817,080	20,082,200	106,554,455	102,087,345	4,467,110	84,056,428

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Correctional Service		
Budgetary (spendable revenues)		
Reintegration CORCAN	87,425,000	92,439,816
Non-budgetary (spendable receipts)		
Parolees' Loan Account	...	6,018
Total Program— Budgetary	87,425,000	92,439,816
Non-budgetary	...	6,018
Royal Canadian Mounted Police Budgetary (spendable revenues)		
Contract policing services	921,920,319	921,520,319
National police services	12,561,000	8,094,241
Corporate infrastructure	8,232,926	9,761,093
Total Program—Budgetary	942,714,245	939,375,653
Total Ministry— Budgetary	1,030,139,245	1,031,815,469
Non-budgetary	...	6,018

Revenues

	Current year	Previous year
	\$	\$
Department		
Tax revenues—		
Goods and services tax	...	235
Total tax revenues	...	235
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	198,966	226,092
Adjustments to prior year's payables	...	13
	198,966	226,105
Sales of goods and services—		
Other fees and charges	2,770	517
Proceeds from the disposal of surplus Crown assets	2,563	4,649
Miscellaneous non-tax revenues	6,250	5,427
Total non-tax revenues	210,549	236,698
Total Department	210,549	236,933
Canadian Security Intelligence Service		
Tax revenues—		
Goods and services tax	...	22,967
Total tax revenues	...	22,967
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	206,920	314,288
Adjustments to prior year's payables	8,312	81,707
	215,232	395,995
Sales of goods and services—		
Lease and use of public property	64,350	...
Services of a non-regulatory nature	2,667,325	...
Other fees and charges	348,758	...
	3,080,433	...

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	727,705	410,931
Miscellaneous non-tax revenues—		
Return on investments	22,739	...
Sundries	14,403	477,324
	37,142	477,324
Total non-tax revenues	4,060,512	1,284,250
Total Program	4,060,512	1,307,217
Correctional Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	508,841	1,633,731
Refund of expenditures pertaining to capital purchases	36,246	...
Adjustments to prior year's payables	1,864,005	540,354
	2,409,092	2,174,085
Sales of goods and services—		
Lease and use of public property—		
Rentals	15,004	92,229
Board and lodging—Inmates	865,558	815,027
	880,562	907,256
Services of a non-regulatory nature—		
Meal sales	15,627	...
Psychiatric services—Contracted	772,038	...
Inmate maintenance—Contracted (federal-provincial agreements)	1,719,418	...
Laundry service	810	...
Access to information fees	2,015	...
Inmate work projects	41,946	...
	2,551,854	...
Sales of goods and information products—		
CORCAN sales—		
Sale of manufactured products	8,460,072	8,639,953
Sale of manufactured products	92,228,849	...
Deferred revenues (CORCAN)	(92,439,816)	...
	8,249,105	8,639,953
Other fees and charges—		
Laundry service	...	1,200
Inmate maintenance—Contracted (federal-provincial agreements)	...	3,487,184
Proceeds from the disposal of surplus Crown assets	\$ 727,705	\$ 410,931
Miscellaneous non-tax revenues—		
Access to information fees	22,739	...
Sundries	14,403	477,324
	37,142	477,324
Total non-tax revenues	4,060,512	1,284,250
Total Program	4,060,512	1,307,217
Correctional Service		
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Correctional Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
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	2,409,092	2,174,085
Sales of goods and services—		
Lease and use of public property—		
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	880,562	907,256
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Inmate maintenance—Contracted (federal-provincial agreements)	...	3,487,184
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	880,562	907,256
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Laundry service	...	1,200
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Sundries	14,403	477,324
	37,142	477,324
Total non-tax revenues	4,060,512	1,284,250
Total Program	4,060,512	1,307,217
Correctional Service		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	508,841	1,633,731
Refund of expenditures pertaining to capital purchases	36,246	...
Adjustments to prior year's payables	1,864,005	540,354
	2,409,092	2,174,085
Sales of goods and services—		
Lease and use of public property—		
Rentals	15,004	92,229
Board and lodging—Inmates	865,558	815,027
	880,562	907,256
Services of a non-regulatory nature—		
Meal sales	15,627	...
Psychiatric services—Contracted	772,038	...
Inmate maintenance—Contracted (federal-provincial agreements)	1,719,418	...
Laundry service	810	...
Access to information fees	2,015	...
Inmate work projects	41,946	...
	2,551,854	...
Sales of goods and information products—		
CORCAN sales—		
Sale of manufactured products	8,460,072	8,639,953
Sale of manufactured products	92,228,849	...
Deferred revenues (CORCAN)	(92,439,816)	...
	8,249,105	8,639,953
Other fees and charges—		
Laundry service	...	1,200
Inmate maintenance—Contracted (federal-provincial agreements)	...	3,487,184
Proceeds from the disposal of surplus Crown assets	\$ 727,705	\$ 410,931
Miscellaneous non-tax revenues—		
Access to information fees	22,739	...
Sundries	14,403	477,324
	37,142	477,324
Total non-tax revenues	4,060,512	1,284,250
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	2,409,092	2,174,085
Sales of goods and services—		
Lease and use of public property—		

Revenues—Continued

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Tax revenues—				
Goods and services tax	...	851,429	1,712,070	...
Total tax revenues	...	851,429	(936,011,457)	...
			15,518,233	...
Non-tax revenues—				332,414
Return on investments—				668,176
Other accounts—				507,382
Loans and advances to persons posted abroad—				157,836
Interest	14,543	5,919	...	4,509
Transfer of profit	(186,149)	(36,643)	...	159,728
	(171,606)	(30,724)	...	27,757
			...	1,857,802
Refunds of previous years' expenditures—				2,392
Repayment for services rendered to other government departments	231,504	210,052	...	...
Repayment for repairs to motor vehicles	26	149,629	(3,588,541)	...
Sundries	5,845,728	2,147,187	675	...
Adjustments to prior year's payables	10,477,690	3,625,072	3,103,713	...
			(484,153)	2,392
			15,043,639	8,509,354
Sales of goods and services—	16,554,948	6,131,940		
Rights and privileges—			7,507,217	6,944,284
Rental of public buildings and property	...	5,210,932		
Paid parking	...	157,023		10,803
Sundries	...	1,281,205		16,111
	...	6,649,160	...	33,267
Services of a regulatory nature—	9,559	...	...	60,181
Access to information				
Services of a non-regulatory nature—	(84,413,938)	...	38,934,198	21,615,035
Police services to local governments	(152,712,714)	...	38,934,198	22,466,464
Services to provincial and territorial governments	1,179,452,360	...		
Other fees	3,248	...		
License fees	116,746	...		
Paid parking	5,466,582	...		
Rental of residential buildings	11,000	...		18,702
Rental of non-residential buildings	...	...	...	...
Sale of kit and clothing to members	316,696	...		
Sales of information products	65,516	...		
Sales of other goods	1,512,124	...	...	18,702
Proceeds from the disposal of surplus Crown assets				
Miscellaneous non-tax revenues—				
Payment to Royal Canadian Mounted Police officers pension fund	...	...
Damage assessment against members—Motor vehicles	...	...
Sundries	...	...
Total non-tax revenues			38,934,198	21,615,035
Total Program			38,934,198	22,466,464
Royal Canadian Mounted Police Public Complaints Commission				
Non-tax revenues—				
Refunds of previous years' expenditures	...	...	...	18,702
Total Program			...	18,702

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax revenues—		
Goods and services tax	...	874,631
Total tax revenues	...	874,631
Non-tax revenues—		
Return on investments	(171,606)	(30,724)
Refunds of previous years' expenditures	19,419,895	8,947,236
Sales of goods and services	31,072,461	22,656,220
Proceeds from the disposal of surplus Crown assets	8,980,962	7,974,396
Miscellaneous non-tax revenues	575,967	1,048,173
Total non-tax revenues	59,877,679	40,595,301
Total Ministry	59,877,679	41,469,932

SECTION 22

2001-2002

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canadian Transportation Agency

Civil Aviation Tribunal

CONTENTS

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Ministry summary	22.4
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Details of spendable amounts	22.11
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Department

Objectives

To ensure high standards for a safe transportation system through:

- a comprehensive and progressive regulatory framework and standards; and
 - effective certification, monitoring, inspection and compliance programs.
- To contribute to Canada's prosperity through:
- up-to-date policies;
 - the removal of institutional and legislative barriers; and
 - selective funding of key elements of the system.

To protect the physical environment by:

- evaluating the impacts of policy and regulatory decisions on the environment; and
- promoting and meeting environmental standards.

To work with partners and clients through:

- effective consultation on transportation initiatives; and
- the implementation and management of joint undertakings.

To strengthen our services by:

- understanding our clients' needs; and
 - providing decision making as close as possible to the clients.
- To provide a challenging and supportive work environment by:
- treating people with trust and respect;

- developing and implementing effective human resource strategies; and
- providing a reward and recognition system consistent with our values.

Business Line Descriptions

Policy

The Policy business line encompasses the development of transportation policies and legislative changes which contribute to an efficient and effective Canadian transportation system. Also included is the monitoring and analysis of the Canadian transportation system, annual reporting (*Canada Transportation Act*), economic studies, and program evaluations. Crown corporations funding and analysis is also provided.

Programs and divestiture

The Programs and divestiture business line negotiates for the divestiture of harbours, ports and airports to local interests; operates airports, harbours and ports until their transfer; operates federally-owned remote airports and remote harbours and ports; administers airport, port, highway and bridge subsidy programs; performs landlord and monitoring functions for the Department including for harbours, ports and airports and air navigation system sites; and administers an Environmental stewardship program for federal transportation assets.

Safety and security

The Safety and security business line develops national legislation, standards and regulations and implements monitoring, testing, inspection, education, research and development and subsidy programs to promote safety and security in the aviation, marine, rail and road modes and delivers aircraft services to government and other transportation bodies.

Departmental administration

The Departmental administration business line provides financial, administration, informatics, human resource, internal and external communication, legal and executive services to the Department.

Canadian Transportation Agency

Objectives

To contribute to the attainment of an efficient and accessible Canadian transportation system that serves the needs of shippers, carriers, travellers and other users.

Business Line Descriptions

Canadian Transportation Agency

The Canadian Transportation Agency program is responsible for processing matters that come under the jurisdiction of the *Canada Transportation Act* and other related legislation, as they affect the rail, air and marine activities within federal jurisdiction. It examines applications, hears complaints and conducts investigations. It administers various competitive access and dispute resolution provisions relating to matters between railways and other affected parties such as shippers, municipalities, utility companies, landowners and other railways. The Agency determines CN's and CP's respective annual revenue entitlement for western grain movements and whether or not each has exceeded it. It also undertakes statutory costing activities. It protects the interests of consumers and carriers by ensuring that air carriers operating to, from and within Canada meet certain minimum economic requirements. To this end, it administers an air carrier licensing system, international air agreements and international air tariffs. Consumers interests are also protected through an Air travel complaints program and a certifi-

cate of fitness system for railways. It is also responsible for ensuring that undue obstacles to the mobility of persons with disabilities are removed from federally regulated transportation services and facilities.

Civil Aviation Tribunal

Objectives

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Business Line Descriptions

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Used in the previous year
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$		\$	\$	\$
...	131,005,000	...	131,005,000	1			
...	...	35,236,970	35,236,970	1a			
...	...	1	...	1b			
...	...	23,446,148	23,446,148				
...	...	508,050	508,050				
...	...	22,861,000	22,861,000				
...	131,005,000	35,236,971	46,815,198		190,134,418	22,922,751	181,443,924
...	97,449,000	...	97,449,000	5			
...	...	55,800,000	55,800,000	5a			
...	...	(23,446,148)	(23,446,148)				
...	...	(11,873,852)	(11,873,852)				
...	97,449,000	55,800,000	(35,320,000)		110,610,610	7,318,390	72,859,114
...	203,527,501	...	203,527,501	10			
...	...	162,765,490	162,765,490	10a			
...	...	3,263,148	3,263,148	10b			
...	...	11,873,852	11,873,852				
...	...	23,377,000	23,377,000				
...	203,527,501	166,028,638	35,250,852		343,013,000	61,793,991	232,465,216
...	116,237,000	...	116,237,000	15			
...	...	(23,377,000)	(23,377,000)				
...	116,237,000	...	(23,377,000)		92,860,000	...	33,846,765
...	36,347,000	...	36,347,000	20			
...	...	437,000	437,000				
...	36,347,000	...	36,784,000		36,784,000	...	38,560,054
...	247,739,000	...	247,739,000	25			
...	...	61,900,000	61,900,000	25a			
...	...	562,000	562,000				
...	247,739,000	61,900,000	562,000		310,201,000	...	231,603,000
...	52,122	...	15,866	(S)	67,988	...	51,597
...	4,000,000	...	(927,755)	(S)	3,072,245	...	11,708,819

Department

Operating expenditures

Operating expenditures

Transfer of \$23,446,148 from Transport Vote 5

Transfer from: Vote 5

TB Vote 10 ⁽¹⁾TB Vote 15 ⁽¹⁾

Total—Vote 1

Capital expenditures

Capital expenditures

Transfer to: Vote 1

Vote 10

Total—Vote 5

Grants and contributions

Grants and contributions

Transfer of \$11,873,852 from Transport Vote 5, and

\$23,377,000 from Transport Vote 15

Transfer from: Vote 5

Vote 15

Total—Vote 10

Payments to the Jacques Cartier and Champlain

Bridges Inc.

Transfer to Vote 10

Total—Vote 15

Payments to Marine Atlantic Inc.

Transfer from TB Vote 15 ⁽¹⁾

Total—Vote 20

Payments to VIA Rail Canada Inc.

Payments to VIA Rail Canada Inc.

Transfer from TB Vote 15 ⁽¹⁾

Total—Vote 25

(S) Minister of Transport—Salary and motor car

(S) Victoria Bridge, Montreal—Termination of tolls and

rehabilitation work on the roadway portion of the

bridge (Vote 107, *Appropriation Act No. 5, 1963*)

(S)	Contributions to employee benefit plans	50,511,001	...	...	...	54,317,000
(S)	Payments in respect of St. Lawrence Seaway agreements	1,496,275	...	...	...	2,473,879
(S)	Northumberland Strait crossing subsidy payment	48,324,527	...	...	...	46,933,866
(S)	Spending of proceeds from the disposal of surplus Crown assets	6,341,538	...	...	1,036,331	9,452,500
(S)	Refunds of amounts credited to revenues in previous years	120	...	...	...	...
(S)	Appropriations not required for the current year	...	...	...	...	4,075
2,093,638	Total Department—Budgetary	1,193,416,722	92,035,132	1,036,331	915,719,809	
	Canadian Transportation Agency					
30	Program expenditures	21,236,000	...	...	...	20,554,659
30a	Program expenditures	935,950	...	...	...	3,056,626
	Transfer from: TB Vote 10 ⁽¹⁾	78,891	...	...	...	...
	TB Vote 15 ⁽¹⁾	1,279,000	...	...	...	...
	Total—Vote 30	23,529,841	...	...	...	...
(S)	Contributions to employee benefit plans	3,163,000	...	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	3,049	468	...	...
3,049	Total Program—Budgetary	25,766,607	929,283	468	23,611,285	
	Civil Aviation Tribunal					
35	Program expenditures	891,000	...	...	...	...
35a	Program expenditures	44,250	...	...	...	...
35b	Program expenditures	233,520	...	...	...	...
	Transfer from TB Vote 15 ⁽¹⁾	41,000	...	...	...	...
	Total—Vote 35	1,209,770	...	...	...	...
(S)	Contributions to employee benefit plans	101,000	...	...	...	100,000
...	Total Program—Budgetary	1,145,625	165,145	...	1,120,244	
2,096,687	Total Ministry—Budgetary	1,220,328,954	93,129,560	1,036,799	940,451,338	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Policy	385,245,525	381,705,692	450,000	340,522	217,256,906	157,994,557	50,000	581,358	...	602,902,431	539,459,413	
Programs and divestiture	198,234,209	183,881,217	40,224,000	36,203,123	214,052,233	213,968,146	282,747,433	278,405,919	...	169,763,009	155,646,567	
Safety and security	361,236,084	356,661,754	63,323,000	60,875,855	24,894,624	22,447,069	56,328,140	59,838,391	...	393,125,568	380,146,287	
Departmental administration	107,809,177	106,317,250	13,932,000	13,191,110	...	...	1,044,000	1,343,905	...	120,697,177	118,164,455	
Sub-total	1,052,524,995	1,028,565,913	117,929,000	110,610,610	456,203,763	394,409,772	340,169,573	340,169,573	...	1,286,488,185	1,193,416,722	
Revenues netted against expenditures	(340,169,573)	(340,169,573)	...	...	...	...	(340,169,573)	(340,169,573)	...	...	...
Total Department—Budgetary	712,355,422	688,396,340	117,929,000	110,610,610	456,203,763	394,409,772	...	...	...	1,286,488,185	1,193,416,722	
Canadian Transportation Agency—Budgetary	25,926,358	24,984,569	766,000	782,038	4,000	...	...	...	...	26,696,358	25,766,607	
Civil Aviation Tribunal												
Review and appeal hearings	1,310,770	1,145,625	...	...	...	...	...	...	...	1,310,770	1,145,625	
Total Program—Budgetary	1,310,770	1,145,625	...	...	...	...	...	...	...	1,310,770	1,145,625	
Total Ministry—Budgetary	739,592,550	714,526,534	118,695,000	111,392,648	456,207,763	394,409,772	...	...	...	1,314,495,313	1,220,328,954	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
Policy							
...	22,887,192	...	77,958	22,953,695	11,455	...	22,548,300
Grant to the province of British Columbia in respect of the provision of ferry and coastal freight and passenger services							
...	...	152,000,000	6,500,000	99,318,413	59,181,587	...	...
...	22,887,192	152,000,000	6,577,958	122,272,108	59,193,042	...	22,548,300
Programs and divestiture							
Grants to Canadian airports, as payments of financial assistance in respect to heightened security and policing at airports, as determined by the Minister of Transport							
...	...	3,263,148	16,536,852	19,800,000	...	...	...
...	...	...	...	...	...	...	36,300,000
...	...	3,263,148	16,536,852	19,800,000	...	...	36,300,000
Safety and security							
...	...	...	100,000	100,000	...	...	...
Grant to the International Civil Aviation Organization							
...
...	...	...	8,000,000	7,589,033	410,967	...	...
...	...	...	2,800,000	1,130,000	1,670,000	...	...
...	...	...	250,000	250,000	...	...	100,000
...	...	...	...	...	...	...	15,000
...	...	...	11,150,000	9,069,033	2,080,967	...	115,000
...	22,887,192	155,263,148	34,264,810	151,141,141	61,274,009	...	58,963,300
Total—Grants							
Contributions							
Policy							
...	...	...	2,000,000	2,000,000	...	...	2,000,000
...	2,100,000	...	...	2,100,000	...	...	2,325,000
...	726,885	...	1,773,115	2,500,000	...	...	2,500,000
Contributions for non-VIA Rail passenger services:							
Quebec North Shore & Labrador Railway							
Algoma Central Railway Inc.							
Ontario Northland Transportation Commission							

Transfer Payments—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	7,898,000	...	...	7,898,000	7,895,000	3,000	...	7,286,472
...	20,100,200	...	(3,683,000)	16,417,200	16,416,149	1,051	...	18,208,366
...	1,192,000	...	(141,168)	1,050,832	1,016,156	34,676	...	1,082,224
...	188,000	...	...	188,000	181,945	6,055	...	191,145
...	600,000	...	...	600,000	600,000	...	...	600,000
...	1,590,275	...	(784,327)	805,948	805,948	...	...	981,575
...	1,500,000	...	18,776	1,518,776	1,494,251	24,525	...	332,578
...	...	...	125,000	125,000	125,000	...	...	187,500
...	...	...	34,000	34,000	34,000	...	...	81,000
...	...	...	500,000	500,000	500,000	...	...	...
...	...	...	54,000	54,000	54,000	...	...	...
...	...	...	...	...	...	...	...	184,664
...	35,895,360	...	(103,604)	35,791,756	35,722,449	69,307	...	35,960,524
Programs and disbursement								
Contributions for the operation of municipal or other airports:								
...	1,740,936	...	483,962	2,224,898	2,195,611	29,287	...	2,099,942
...	500,000	...	(450,000)	50,000	50,000	...	...	1,115,000
...	35,000,000	...	8,314,090	43,314,090	43,314,019	71	...	38,591,374
...	758,200	...	1,185,617	1,943,817	1,938,237	5,580	...	...
...	20,000,000	...	(5,072,904)	14,927,096	14,927,096	...	...	9,500,000

...	5,000,000	...	(807,291)	4,192,709	Outaouais Road Development Agreement	...	1,838,424
...	...	...	...	...	Nova Scotia	...	34,742
...	11,329,225	...	2,781,881	14,111,106	Newfoundland regional trunk roads	...	20,012,926
...	34,000,000	...	(215,757)	33,784,243	TransCanada Highway Agreement—Newfoundland	1,081	31,159,112
...	...	...	...	...	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	389	...
...	4,000,000	...	(927,755)	3,072,245	(S) Northumberland strait crossing subsidy	...	11,708,819
...	48,400,000	...	(75,473)	48,324,527	Contribution to the province of Prince Edward Island for policing services in respect of the Confederation Bridge	...	46,933,866
...	227,000	...	...	227,000	Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of runway 05/23 of the Thompson airport	...	...
...	2,060,600	...	(2,060,600)	...	Contribution to the Sault Ste. Marie Airport Development Corporation for the cost associated with the rehabilitation of the runway 11-29 at the Sault Ste. Marie airport	...	...
...	1,260,000	...	(1,260,000)	...	Contribution to the Sudbury Airport Community Development Corporation for the cost associated with the improvements/expansion of the Sudbury air terminal building	...	...
...	1,170,000	...	(906,000)	264,000	Contribution to the Val d'Or Regional Airport Authority for the cost associated with the demolition of the Q-92 hangar at the Val d'Or airport	264,000	...
...	165,000	...	(165,000)	...	Port Divestiture Fund	...	...
...	18,622,163	10,000,000	(7,011,250)	21,610,913	Sustainable Transportation Fund	21,574,353	9,089,873
...	389,125	...	172,400	561,525	Urban transportation show-case program	561,401	289,475
...	...	450,000	(450,000)	...	Transition assistance program re: elimination of the Atlantic region freight subsidies:	...	...
...	...	...	661,569	661,569	Nova Scotia	661,569	2,524,365
...	...	...	89,789	89,789	Quebec	89,789	21,148
...	...	...	2,697,600	2,697,600	Contribution to the City of North Bay towards the costs associated with the expansion or replacement of the North Bay air terminal	2,697,587	1,442,413
...	...	...	18,914	18,914	Provision of a financial contribution to the Hudson Bay Port Company, in consideration of the transfer of the Port of Churchill	18,914	...
...	...	...	30,000	30,000	Special capital contributions:	...	...
...	...	...	38,000	38,000	Thompson Airport	20,748	185,379
...	...	...	110,300	110,300	Stephenville Airport	36,570	1,858,369
...	...	...	1,997,891	1,997,891	Kapuskasing Airport	110,000	...
...	...	...	...	...	Strategic highway infrastructure program—Nova Scotia highways	1,997,891	...
...	...	...	...	...	Items not required for the current year	...	2,642,584
...	184,622,249	10,450,000	(820,016)	194,252,233		194,168,146	181,272,811
...	4,443,000	...	(4,443,000)	...	Safety and security	...	...
...	...	...	241,147	241,147	National safety system upgrade	...	6,999,000
...	...	...	201,947	201,947	National Safety Code:	...	...
...	...	...	413,627	413,627	Newfoundland and Labrador	241,147	...
...	...	...	296,027	296,027	Prince Edward Island	201,947	...
...	...	...	...	...	Nova Scotia	413,627	...
...	...	...	...	...	New Brunswick	296,027	...

Transfer Payments—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$		
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	985,947	985,947	985,947	...	...	...
...	...	...	1,487,707	1,487,707	1,487,707	...	...	...
...	...	...	366,587	366,587	366,587	...	...	...
...	...	...	386,187	386,187	386,187	...	...	...
...	...	...	680,187	680,187	680,187	...	...	...
...	...	...	515,547	515,547	515,546	1	...	...
...	...	...	174,507	174,507	174,507	...	...	...
...	...	...	174,507	174,507	174,507	...	...	...
...
...	7,495,000	...	...	7,495,000	7,495,000	...	...	7,494,118
...	200,000	...	...	200,000	200,000	...	...	200,000
...	384,700	315,490	(384,700)	...	...	...	...	118,148
...	...	...	(315,490)	...	...	...	...	...
...	...	...	125,700	125,700	125,700	...	...	100,000
...	12,522,700	315,490	906,434	13,744,624	13,378,036	366,588	...	14,911,266
...	233,040,309	10,765,490	(17,186)	243,788,613	243,268,631	519,982	...	232,144,601
Departmental Summary by Business Line								
...	58,782,552	152,000,000	6,474,354	217,256,906	157,994,557	59,262,349	...	58,508,824
...	184,622,249	13,713,148	15,716,836	214,052,233	213,968,146	84,087	...	217,572,811
...	12,522,700	315,490	12,056,434	24,894,624	22,447,069	2,447,555	...	15,026,266
...	255,927,501	166,028,638	34,247,624	456,203,763	394,409,772	61,793,991	...	291,107,901
Canadian Transportation Agency Contributions								
...	4,000	...	...	4,000	...	4,000	...	...
...	4,000	...	...	4,000	...	4,000	...	...
...	255,931,501	166,028,638	34,247,624	456,207,763	394,409,772	61,797,991	...	291,107,901

(S) Statutory transfer payment.

PUBLIC ACCOUNTS OF CANADA, 2001-2002

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax revenues—				
Goods and services tax	...	21,677,998	48,947	195,811
	...	21,677,998	4,803,357	4,097,964
			4,852,304	4,293,775
Total tax revenues			...	49,373
Non-tax revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Ports Corporation—				
Dividends	...	43,375	1,806,607	...
Interport Loan Fund—				
Transfer of surplus	...	36,402,209	39,020,901	...
Hamilton harbour commissioners	...	516		
St. Lawrence Seaway Management Corporation	31,976	71,346	14,476,169	...
Montreal Port Authority—				
Other	...	3,194,349		
Saint John Port Authority	248,415	254,613	(50,612,372)	...
Prince Rupert Port Authority	117,853	...	279,172,497	...
St. John's Port Authority	76,838	76,534		
Halifax Port Authority	540,177	529,071		
Trois-Rivières Port Authority	99,553	108,382		
Vancouver Port Authority	3,844,502	294,048		
Port Alberni Port Authority	53,790	61,107		
Toronto Port Authority	547,361	136,155	(289,557,201)	...
Sept-Îles Port Authority	268,199	198,140	(5,693,399)	...
Quebec Port Authority	299,084	461,490	(841,095)	4,343,148
Montreal Port Authority	3,311,667	...		
Thunder Bay Port Authority	75,155	43,160	5,284,231	9,438,138
Windsor Port Authority	28,870	45,814		
Hamilton Port Authority	199,357	...		
Nanaimo Port Authority	189,867	64,405	1,168,662	626,474
North Fraser Port Authority	111,486	27,097	8,296,756	6,907,600
Fraser River Port Authority	222,235	227,374	3,230,419	5,538,072
Bellefleur Port Authority	123,011	55,746	444,297	1,023,135
Saguenay Port Authority	44,390	69,265	1,096,168	...
	10,433,786	42,364,196	867,948	108,284
	1,143,107	656,535	1,826,476	...
	4,432,539	15,192,605	395,864	609,391
	5,575,646	15,849,140	17,326,590	14,812,956
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures			37,779,158	86,807,578
Adjustments to prior year's payables			37,779,158	108,485,576

	Current year	Previous year
	\$	\$
Canadian Transportation Agency		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,225	3,246
Adjustments to prior year's payables	12,125,003	...
	12,129,228	3,246
Sales of goods and services—		
Rights and privileges	38	10
Sales of goods and information products—		
Proceeds from sales of orders and decisions	5,487	7,910
Other fees and charges—		
Charges to companies for services rendered	47	48
	5,572	7,968
Proceeds from the disposal of surplus Crown assets	468	3,049
Miscellaneous non-tax revenues	29,137	12,522
Total Program	12,164,405	26,785
Civil Aviation Tribunal		
Non-tax revenues—		
Refunds of previous years' expenditures	...	56
Total Program	...	56
Ministry Summary		
Tax revenues—		
Goods and services tax	...	21,677,998
Total tax revenues	...	21,677,998
Non-tax revenues—		
Return on investments	10,433,786	42,364,196
Refunds of previous years' expenditures	17,704,874	15,852,442
Sales of goods and services	(835,523)	4,351,116
Proceeds from the disposal of surplus Crown assets	5,284,699	9,441,187
Miscellaneous non-tax revenues	17,355,727	14,825,478
Total non-tax revenues	49,943,563	86,834,419
Total Ministry	49,943,563	108,512,417

(1) Interest unless otherwise indicated.

SECTION 23

2001-2002

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

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Secretariat

Objectives

To support the Treasury Board as the government's management board in partnership with departments, agencies, Crown corporations and other central agencies, to achieve excellence in serving the Government, Parliament and Canadians.

Business Line Descriptions

Expenditure management and planning

The Secretariat supports the Treasury Board by providing analysis and advice related to the utilization and management of direct program expenditures encompassing three areas:

- operating and capital budgets of government departments and agencies;
- payments to dependent Crown corporations; and
- transfer payments to organizations, individuals and corporations.

Oversight of the remaining major statutory program spending is the responsibility of the Department of Finance Canada.

Comptrollership

The role of the Comptrollership business line is to provide strategic leadership to government departments, other central agencies and Treasury Board Secretariat (TBS) on all matters related to comptrollership. These include financial management, procurement and management of assets, internal audit and program evaluation, management of risk, results-based management, and reporting to Parliament (Estimates, supply bills and Public Accounts).

Service and innovation

The mandate of this business line is to lead government-wide initiatives to improve the delivery of government services to Canadians by:

- exercising leadership for service delivery improvement, innovation and organizational performance;
- developing and sharing knowledge, research, information and expertise on service and innovation; and
- facilitating the free flow of information and demonstrating a clear visual link between citizens and the Government of Canada's programs and services, and developing a common look and feel for all public access channels.

Information management and information technology

The goal of this business line is to provide strategic direction and leadership in leveraging information management and information technology to improve public access to government services and to meet public service renewal objectives.

Human resources management

TBS is responsible for providing strategic direction for the management of human resources in the public service; for fulfilling the employer responsibilities of the Treasury Board; for delivering certain corporate responsibilities, programs and initiatives; and for working with departments to improve the quality of human resources management and measure progress.

TBS corporate administration

The Secretariat's corporate administration includes the offices of the President, the Secretary-Comptroller General, and the Deputy Secretary, and provides executive and ministerial direction and advice, as well as legal, public affairs, financial, human resources, and administrative services.

Special projects/infrastructure

Physical infrastructure investments that enhance the quality of Canada's environment, support long-term economic growth or improve community infrastructure, and that introduce best technologies, new approaches and best practices, where feasible.

Ministry Summary

Source of authorities

Available from previous years	As shown in			Adjustments and transfers	Total available for use
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	\$
...	97,748,000	...	...	97,748,000	
...	...	59,550,883	...	59,550,883	
...	...	1	...	1,310,775	
...	...	...	1,310,775	31,762,757	
...	...	...	4,824,000	4,824,000	
...	97,748,000	59,550,884	37,897,532	195,196,416	
...	22,110,000	...	...	22,110,000	
...	...	1,786,702	...	1,786,702	
...	...	...	(1,310,775)	(1,310,775)	
...	...	...	(874,225)	(874,225)	
...	22,110,000	1,786,702	(2,185,000)	21,711,702	
...	750,000,000	...	...	750,000,000	
...	...	...	(188,189,069)	(188,189,069)	
...	750,000,000	...	(188,189,069)	561,810,931	
...	132,627,000	...	...	132,627,000	
...	...	26,367,049	...	26,367,049	
...	...	...	(3,568,299)	(3,568,299)	
...	...	...	...	(152,911,328)	
...	132,627,000	26,367,049	(156,479,627)	2,514,422	
...	...	382,281,000	...	382,281,000	
...	...	387,278,476	...	387,278,476	
...	...	...	874,225	874,225	
...	...	...	3,568,299	3,568,299	
...	...	...	326,000	326,000	
...	...	...	(773,933,000)	(773,933,000)	
...	...	769,559,476	(769,164,476)	395,000	
...	1,061,202,000	...	...	1,061,202,000	
...	...	5,084,000	...	5,084,000	
...	...	...	(326,000)	(326,000)	
...	1,061,202,000	5,084,000	(326,000)	1,065,960,000	

Disposition of authorities

Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$
Secretariat				
1				
1a				
1b				
	Operating expenditures			
	Transfer of \$1,310,775 from Treasury Board Vote 2			
	Transfer from: Vote 2			
	Vote 10			
	Vote 15			
	Total—Vote 1	183,428,502	11,767,914	160,334,039
2				
2a				
	Grants and contributions			
	Contributions			
	Transfer to: Vote 1			
	Vote 15			
	Total—Vote 2	20,155,379	1,556,323	9,285,641
5				
	Government contingencies			
	Transfers to other ministries			
	Total—Vote 5	...	561,810,931	...
10				
10a				
	Government-wide initiatives			
	Government-wide initiatives			
	Transfer to Vote 15			
	Transfers to this and other ministries			
	Total—Vote 10	...	2,514,422	...
15a				
15b				
	Compensation adjustments			
	Transfer of \$874,225 from Treasury Board Vote 2,			
	\$3,568,299 from Treasury Board Vote 10, and			
	\$326,000 from Treasury Board Vote 20			
	Transfer from: Vote 2			
	Vote 10			
	Vote 20			
	Transfers to this and other ministries			
	Total—Vote 15	...	395,000	...
20				
20a				
	Public service insurance			
	Public service insurance			
	Transfer to Vote 15			
	Total—Vote 20	988,482,144	77,477,856	956,656,253

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	
...	52,122	...	15,866	67,988	(S)	67,988	...	...	51,597
...	12,598,000	...	682,555	13,280,555	(S)	13,280,555	...	...	27,189,000
...	40,000	...	(78)	39,922	(S)	39,922	...	...	50,368
...	...	...	4,700,000	4,700,000	(S)	4,700,000	...	...	...
...	...	...	55,496,449	55,496,449	(S)	55,496,449	...	...	3,020,925,593
...	...	...	287,981,707	287,981,707	(S)	287,981,707	...	...	13,754,272
...	...	...	3,911	3,911	(S)	3,911	...	...	132,823
...	...	...	218,541	218,541	(S)	218,541	...	...	32,764
8,287	...	...	...	8,287	(S)	...	8,287	...	...
8,287	2,076,377,122	862,348,111	(729,347,689)	2,209,385,831		1,553,855,098	655,530,733	...	4,188,412,350 ⁽¹⁾	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$9,822,130.

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Secretariat	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Expenditure management and planning	580,077,088	17,576,971		343,335	343,335	...	...	...	...	...	...	580,420,423	17,920,306
Comptrollership	26,198,272	26,612,970		371,525	371,525	...	...	100,000	...	...	...	26,469,797	26,984,495
Service and innovation	10,843,078	10,776,711		94,157	94,157	...	...	...	...	...	...	10,937,235	10,870,868
Information management and information technology	37,448,774	35,052,461		723,837	723,837	10,000	...	500,000	...	...	...	37,682,611	35,776,298
Human resources management	1,603,725,764	1,535,205,109		1,740,045	1,740,045	18,966,835	18,011,500	119,954,000	138,352,009	...	...	1,504,478,644	1,416,604,645
TBS corporate administration	39,746,251	36,565,205		1,639,787	1,639,787	...	...	...	...	...	...	41,386,038	38,204,992
Special programs—Infrastructure Canada Program	4,897,420	4,970,819		11,961	11,961	3,101,702	2,510,714	...	...	...	...	8,011,083	7,493,494
Sub-total	2,302,936,647	1,666,760,246		4,924,647	4,924,647	22,078,537	20,522,214	120,554,000	138,352,009	...	...	2,209,385,831	1,553,855,098
Revenues netted against expenditures	(120,554,000)	(138,352,009)		...	...	...	...	(120,554,000)	(138,352,009)	...	...	...	...
Total Ministry—Budgetary	2,182,382,647	1,528,408,237		4,924,647	4,924,647	22,078,537	20,522,214	...	...	...	...	2,209,385,831	1,553,855,098

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates			Variance		
\$	\$	\$	\$	\$	\$	\$	\$
Secretariat Grants							
...	...	...	...	...	...	...	75,000
Comptrollership							
...
Service and innovation							
...	...	...	...	...	...	...	50,000
Human resources management							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	298,000	...	(298,000)	...	...	...	...
...	2,000	...	(2,000)	...	...	...	...
...	40,000	...	(40,000)	...	...	...	...
...	340,000	...	(340,000)	...	...	...	...
...	340,000	...	(340,000)	...	...	...	125,000
Total—Grants							
Contributions							
...	10,000	...	...	...	10,000	...	10,000
Information management and information technology							
Contribution to the Canadian Standards Association							
...	18,600,000	...	...	17,644,665	955,335	...	8,754,594
...	...	...	...	...	...	...	50,000
...	18,600,000	...	...	17,644,665	955,335	...	8,804,594
Special programs—Infrastructure Canada Program							
Federation of Canadian municipalities to develop the National Guide to sustainable municipal infrastructure							
...	3,500,000	1,786,702	(2,185,000)	2,510,714	590,988	...	346,048
...	22,110,000	1,786,702	(2,185,000)	20,155,379	1,556,323	...	9,160,642
Total—Contributions							
Other transfer payments							
Human resources management							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	...	...	322,961	322,961	...	...	264,964
...	...	...	3,952	3,952	...	...	1,449
Special Indemnity Plan for spouses of Canadian Forces attachés							
...

...	...	...	39,922	39,922	(S) Public Service Pension Adjustment Act	...	...	50,368
...	...	...	366,835	366,835	Total—Other transfer payments	...	...	316,781
Ministry Summary by Business Line								
...	...	...	...	...	Comptrollership	...	...	75,000
...	...	...	...	...	Service and innovation	...	...	50,000
...	10,000	...	10,000	...	Information management and information technology	...	10,000	10,000
...	18,940,000	26,835	18,966,835	...	Human resources management	18,011,500	955,335	9,121,375
...	3,500,000	(2,185,000)	3,101,702	...	Special programs—Infrastructure Canada Program	2,510,714	590,988	346,048
...	22,450,000	1,786,702	22,078,537	...	Total Ministry	20,522,214	1,556,323	9,602,423

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Budgetary (respendable revenues)			
Expenditure management and planning	...	...	13,730
Comptrollership	100,000	...	34,109
Service and innovation	...	...	242,469
Information management and information technology	500,000	...	124,120
Human resources management	119,954,000	138,352,009	71,710,110
TBS corporate administration	...	...	27,344
Total Ministry— Budgetary	120,554,000	138,352,009	72,151,882

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Non-tax revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	191,903	560,777
Adjustments to prior year's payables	1,004,956	3,373,312
	1,196,859	3,934,089
Sales of goods and services—		
Other fees and charges—		
Access to information requests	4,260	927
Proceeds from the disposal of surplus Crown assets	...	8,287
Miscellaneous non-tax revenues—		
Parking fees	8,510,215	8,164,114
Recovery of employee benefits	299,057	185,998
Disciplinary penalties	65,488	16,500
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	...	35
Sundries	4,583,180	76,723
	13,457,940	8,443,370
Total Ministry	14,659,059	12,386,673 ⁽¹⁾

⁽¹⁾ The Leadership Network repealed (P.C. 2001-615) and is now part of Treasury Board Secretariat. Therefore, the previous year's amounts have been restated by \$149,142.

SECTION 24

2001-2002

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

Department

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Department

Veterans Affairs Program

Objectives

Contribute to the financial, physical and social health and well-being of veterans and other eligible clients in their country, and to keep the memory of these sacrifices alive for all Canadians.

Business Line Descriptions

Benefits and services

The Benefits and services business line consists of four constituent service lines: Pensions and allowances, Pensions advocacy, Health care, and Commemoration. These service lines provide, in a fair and timely manner, compensation for hardships arising from disabilities and lost economic opportunities, professional legal representation, the delivery of innovative health and social programs and programs aimed at recognizing and honouring the achievements and sacrifices of portfolio client groups.

Corporate administration

The Corporate administration business line is composed of the following corporate functions: Offices of the Minister, the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Corporate Services, Conflict Resolution, and Access to Information and Privacy; as well as executive secretariat services (including legislation and regulation), communications, corporate planning, finance (including property management functions), human resources, information management, management support services, audit and evaluation, and security services. These functions provide the corporate management and administrative support which enables the organization to set direction, manage change and assess performance.

Veterans Review and Appeal Board Program

Objectives

Provide clients with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension and War Veterans Allowance claims.

Business Line Descriptions

Veterans Review and Appeal Board

The Veterans Review and Appeal Board (VRAB) is an independent quasi-judicial agency adjudicating reviews and appeals of pensions as well as appeals of War Veterans Allowance cases.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	549,870,000	...	...	1	Veterans Affairs Program	648,051,668	4,298,488	...	602,901,229
...	...	...	...	1a	Operating expenditures	...	...	...	...
...	77,008,431	...	...	1a	Transfer of \$588,100 from Veterans Affairs Vote 10	...	...	...	...
...	9,131,225	...	...	1b	Operating expenditures	...	...	...	...
...	...	588,100	...		Transfer from: Vote 10	...	...	...	...
...	1,489,400	...	...		TB Vote 10 ⁽¹⁾
...	...	14,263,000	...		TB Vote 15 ⁽¹⁾
...	549,870,000	86,139,656	16,340,500		Total—Vote 1	...	...	...	...
...	1,513,848,000	...	...	5	Grants and contributions	...	...	...	...
...	...	54,957,500	...	5b	Grants	1,557,083,965	11,721,535	...	1,462,514,541
...	1,513,848,000	54,957,500	...		Total—Vote 5	...	...	...	...
...	52,122	...	15,593	(S)	Minister of Veterans Affairs—Salary and motor car allowances	67,715	...	...	51,597
...	12,000	...	(12,000)	(S)	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...	532
...	10,000	...	(6,971)	(S)	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	3,029	...	...	...
...	175,000	...	182,327	(S)	Veterans insurance actuarial liability adjustment (<i>Veterans' Insurance Act</i>)	357,327	...	...	125,847
...	29,243,000	...	1,231,000	(S)	Contributions to employee benefit plans	30,474,000	...	...	32,940,000
5,202	...	...	175,661	(S)	Spending of proceeds from the disposal of surplus Crown assets	177,589	...	3,274	90,758
...	...	...	42,324	(S)	Refunds of amounts credited to revenues in previous years	42,324	...	...	6,822
...	...	...	...		Appropriations not required for the current year	...	...	...	2,478
5,202	2,093,210,122	141,097,156	17,968,434		Total budgetary	2,236,257,617	16,020,023	3,274	2,098,633,804

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and		Total available for use	Vote			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	(S)	\$	\$	\$
604,423,114	...	...	...	...	604,423,114	(S) (L) Loans to the Veterans' Land Act, Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)	(413,859)	...	604,836,973
5,202	2,093,210,122	141,097,156	17,968,434	...	2,252,280,914		2,236,257,617	16,020,023	3,274
604,423,114	...	...	...	...	604,423,114	Total Program— Budgetary Non-budgetary	(413,859)	...	604,836,973
Veterans Review and Appeal Board									
...	8,975,000	...	...	...	8,975,000	Program			
...	...	...	...	...	320,000	Program expenditures			
...	...	...	...	...	(588,100)	Transfer from TB Vote 15 ⁽¹⁾			
...	...	...	...	...	(588,100)	Transfer to Vote 1			
...	8,975,000	...	(268,100)	...	8,706,900	Total—Vote 10	8,569,039	137,861	...
...	1,611,000	...	68,000	...	1,679,000	Contributions to employee benefit plans	1,679,000	...	...
...	10,586,000	...	(200,100)	...	10,385,900	Total Program—Budgetary	10,248,039	137,861	...
5,202	2,103,796,122	141,097,156	17,768,334	...	2,262,666,814	Total Ministry— Budgetary Non-budgetary	2,246,505,656	16,157,884	3,274
604,423,114	...	...	...	...	604,423,114		(413,859)	...	604,836,973

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Programs by Business Line

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year		Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Veterans Affairs Program																		
Benefits and services	585,095,626	583,675,450	4,700,000	3,815,829	1,569,165,856	1,557,444,321	...	...	...	...	...	...	...	...	...	2,158,961,482	2,144,935,600	
Corporate administration—																		
Budgetary	91,819,432	90,279,765	1,500,000	1,042,252	...	...	...	...	...	...	...	...	...	...	...	93,319,432	91,322,017	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,423,114	604,423,114	(413,859)
Total Program—	676,915,058	673,955,215	6,200,000	4,858,081	1,569,165,856	1,557,444,321	...	...	...	...	...	...	...	...	...	2,252,280,914	2,236,257,617	
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,423,114	(413,859)	(413,859)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Veterans Review and Appeal																		
Board Program—																		
Budgetary	10,385,900	10,248,039	...	...	...	...	...	...	...	...	...	...	...	...	...	10,385,900	10,248,039	
Total Ministry—																		
Budgetary	687,300,958	684,203,254	6,200,000	4,858,081	1,569,165,856	1,557,444,321	...	...	...	...	...	...	...	...	...	2,262,666,814	2,246,505,656	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	604,423,114	604,423,114	(413,859)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Used in the current year		
	Main Estimates	Supplementary Estimates			\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$
	Department						
	Veterans Affairs Program						
	Grants						
	Benefits and services						
	Treatment and related allowances						
...	1,500,000	...	...	1,500,000	1,074,183	425,817	...
	Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards				...	...	1,034,803
...	1,282,880,000	52,120,000	...	1,335,000,000	1,332,573,534	2,426,466	...
	Payments under the Flying Accidents Compensation regulations				654,310	95,690	...
...	750,000	...	...	750,000	45,385	25,615	...
...	71,000	...	...	71,000	...	...	604,826
...	31,500,000	...	...	31,500,000	31,444,400	55,600	...
	War veterans allowances and civilian war allowances				...	...	34,125,126
...	1,985,000	...	(215,000)	1,770,000	831,267	938,733	...
	Assistance in accordance with the provisions of the Assistance Fund regulations				...	...	881,348
...	1,000	...	...	1,000	...	1,000	...
	Canadian Veterans Association of the United Kingdom				...	...	1,000
	Other benefits:						
	Children of deceased veterans education assistance						
...	5,000	...	55,000	60,000	60,000	...	617
...	10,000	...	...	10,000	1,755	8,245	...
	University and vocational training				...	...	10,823
...	390,000	...	160,000	550,000	442,066	107,934	...
	Assistance to Canadian veterans—Overseas district				...	...	312,558
...	2,000	...	...	2,000	...	2,000	...
	Repayment under subsection (3) of section 10 of the <i>Veterans Rehabilitation Act</i>				...	...	...
...	16,319,000	...	(2,500,000)	13,819,000	12,075,000	1,744,000	...
...	7,648,000	...	...	7,648,000	6,650,590	997,410	11,400,000
...	70,000	...	...	70,000	6,674	63,326	6,610,472
	United Nations Memorial Cemetery in Korea				...	...	49,502
...	10,000	...	(6,971)	3,029	3,029	...	...
	(S) Returned soldiers insurance actuarial liability adjustment				...	...	...
...	175,000	...	182,327	357,327	357,327	...	125,847
	(S) Veterans insurance actuarial liability adjustment				...	...	...
...	1,343,316,000	52,120,000	(2,324,644)	1,993,111,356	1,386,219,520	6,891,836	1,299,898,832

Corporate administration
Payments under the *War Service Grants Act*:

...	2,000	...	(2,000)	...	...	...	532
...	10,000	...	(10,000)	...	...	...	...
...	12,000	...	(12,000)	...	...	...	532
...	1,343,328,000	52,120,000	(2,336,644)	1,393,111,356	1,386,219,520	6,891,836	1,299,899,364
Total—Grants							

Contributions

Benefits and services
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals
Contributions under the Partnerships Contribution Program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events

...	...	37,500	...	37,500	18,365	19,135	...
...	170,717,000	2,837,500	2,500,000	176,054,500	171,224,801	4,829,699	162,741,556
Total—Contributions							

Program Summary by Business Line

...	1,514,033,000	54,957,500	175,356	1,569,165,856	1,557,444,321	11,721,535	1,462,640,388
...	12,000	...	(12,000)	...	...	...	532
...	1,514,045,000	54,957,500	163,356	1,569,165,856	1,557,444,321	11,721,535	1,462,640,920
...	1,514,045,000	54,957,500	163,356	1,569,165,856	1,557,444,321	11,721,535	1,462,640,920

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Veterans Affairs Program			
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund—Advances	...	413,859	691,283
Repayment of loans			
Total Ministry—Non-budgetary	...	413,859	691,283

Revenues

Department	Current year	Previous year
	\$	\$
Veterans Affairs Program		
Tax revenues—		
Goods and services tax	...	29,298
Total tax revenues	...	29,298
Non-tax revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances	4,599	7,167
Refunds of previous years' expenditures—		
War veterans allowance	589,006	445,359
Pensions	2,005,967	1,140,731
Other grants and contributions	285,321	384,893
Refunds of operating and maintenance funds	2,609,748	388,604
Recovery of losses of money	2,000	12,294
Adjustments to prior year's payables	2,961,819	2,886,583
	8,453,861	5,258,464
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	18,709,483	18,220,980
Other in-patient hospital services	5,432,678	5,804,513
Medical services	3,983	3,885
Meals	313,507	296,488
	24,459,651	24,325,866
Sales of goods and information products	1,325	2,161
Other fees and charges—		
Interest on overdue accounts receivable	17,602	...
	24,478,578	24,328,027
Proceeds from the disposal of surplus Crown assets	175,661	94,579

	Current year	Previous year
	\$	\$
Miscellaneous non-tax revenues—		
Recovery of pensions from foreign governments	3,667,720	3,825,670
Rental of space in hospitals	87,843	60,227
Medals and decorations	...	75,919
Gifts to the Crown	385	...
Gains on foreign exchange	1,134	...
Sundries	99,140	18,398
	3,856,222	3,980,214
Total non-tax revenues	36,968,921	33,668,451
Total Ministry	36,968,921	33,697,749

(1) Interest unless otherwise indicated.

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2001-2002

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);

- financial statements of departmental corporations (Section 2);
- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
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Government Telecommunications and Informatics Services	1.38
National Film Board	1.43
Optional Services	1.50
Parks Canada Agency Enterprise Units	1.55
Parks Canada Agency Townsites	1.59
Passport Office	1.63
Real Property Disposition	1.69
Real Property Services	1.73
Staff Development and Training	1.78
Translation Bureau	1.82

Canadian Grain Commission Revolving Fund

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 22, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(204)	(1,485)	252	4,339
Add: items not requiring use of funds.....	1,420	2,554	1,843	1,988
Operating source of funds	1,216	1,069	2,095	6,327
Net capital acquisitions.....	(964)	(2,643)	(4,000)	(2,818)
Working capital change		769		4,280
Other items		(2,988)		(5,422)
Authority provided (used).....	252	(3,793)	(1,905)	2,367

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(9,155)	(9,960)
Transfer from Treasury Board Vote 5		(2,029)
	(9,155)	(11,989)
Add: PAYE charges against the appropriation account after March 31	(1,658)	5,129
Less: amounts credited to the appropriation account after March 31	252	252
Net authority used (provided), end of year	(11,065)	(7,112)
Add: Proceeds from standing Surplus Crown Assets	161	
	(10,904)	(7,112)
Authority limit	2,000	12,000
Unused authority carried forward	12,904	19,112

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	318	254	Government of Canada	3	270
Outside parties	3,658	4,353	Outside parties	1,395	879
Other assets	15	61	Salaries payable	462	980
	3,991	4,668	Vacation payable	2,097	1,519
			Deferred revenue	112	329
Capital assets—At cost (Note 3)	15,629	13,350		4,069	3,977
Less: accumulated amortization	10,280	8,741	Long-term		
	5,349	4,609	Allowance for employee termination benefits	3,545	2,894
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority	(9,155)	(9,960)
			Accumulated surplus	5,940	7,425
				1,726	2,406
	9,340	9,277		9,340	9,277

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Service fees	36,943	41,776
Special appropriations (Note 5)	18,809	13,775
Parliamentary appropriation (Note 4)	6,080	6,186
Contract revenue	1,665	1,132
License fees	212	214
	63,709	63,083
Expenses		
Salaries and employee		
benefits	50,575	45,393
Employee termination benefits	651	657
Rent	3,577	3,500
Repairs, supplies and miscellaneous	2,840	2,347
Travel and relocation	2,787	2,267
Amortization	1,900	1,234
Professional and special services	1,270	1,806
Communications	855	1,068
Postage and freight	431	375
Bad debts expense	305	
Loss (gain) on disposal of capital assets	3	97
	65,194	58,744
Net income (loss)	(1,485)	4,339

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Accumulated surplus, beginning of year	7,425	3,086
Net income (loss)	(1,485)	4,339
Accumulated surplus, end of year	5,940	7,425

The accompanying notes are an integral part of the financial statements.

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,485)	4,339
Non-cash items		
Amortization	1,900	1,234
Provision for employee termination benefits	651	657
Loss (gain) on disposal of capital assets	3	97
	1,069	6,327
Change in other assets and liabilities	769	4,280
Net financial resources provided by operating activities	1,838	10,607
Investing activities:		
Capital assets purchased	(2,643)	(2,827)
Proceeds on disposal of capital assets		9
Net financial resources used in investing activities	(2,643)	(2,818)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(805)	7,789
Accumulated net charge against the Fund's authority, beginning of year	9,960	2,171
Accumulated net charge against the Fund's authority, end of year	9,155	9,960

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operationally effective April 1, 1999.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory.

In January 2002, the Fund was reduced from \$12 million to \$2 million. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of Assistant Commissioners and a portion of the expenditures of the Grain Research Laboratory covered by parliamentary appropriation. The current amount of parliamentary appropriation is \$6.08 million.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General for Canada. The significant accounting policies are as follows:

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures have been recorded as revenue of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 and subsequently paid by the Canadian Grain Commission have been recorded as an account receivable from the Government of Canada.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years
Intangible assets	5 years

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts at year end based on employee records.

Pension plan

Employees of the Canadian Grain Commission are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Capital assets and accumulated amortization

Capital assets— At cost	Balance April 1, 2001	Acquisitions	Disposals	Balance March 31, 2002
(in thousands of dollars)				
Scientific equipment	3,747	955	54	4,648
Office equipment	1,016	40	58	998
Operational equipment	567	9	22	554
Computer equipment	5,007	1,085	227	5,865
Leasehold improvements	3,004	538	3	3,539
Intangible assets	9	16		25
	13,350	2,643	364	15,629

Accumulated amortization	Balance April 1, 2001	Amortization	Decrease	Balance March 31, 2002
(in thousands of dollars)				
Scientific equipment	2,767	401	43	3,125
Office equipment	657	119	50	726
Operational equipment	215	63	16	262
Computer equipment	3,346	797	248	3,895
Leasehold improvements	1,756	515	4	2,267
Intangible assets		5		5
	8,741	1,900	361	10,280

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

4. Parliamentary appropriation

Grain Research Laboratory

A portion of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	3,541	3,581
Rent	625	724
Repairs, supplies and miscellaneous	762	759
Professional and special services	56	68
Communications	30	58
Travel and relocation	137	146
Postage and freight	41	46
Employee termination benefits	54	57
Grain Research Laboratory parliamentary appropriation revenues	5,246	5,439
Appointments parliamentary appropriation revenue	834	747
Total parliamentary appropriation revenue	6,080	6,186

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	583	553
Travel and relocation	149	108
Professional and special services	19	4
Communications	33	37
Repairs, supplies and miscellaneous	14	14
Rent	25	23
Employee termination benefits	9	6
Postage and freight	2	2
Appointments parliamentary appropriation revenue	834	747

5. Special appropriations

The federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of \$83 million for the years

up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	19,300
2004	14,700

For the year ended March 31, 2002, the Canadian Grain Commission received special credits for approximately \$3.8 million dollars.

6. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
2003	3,475
2004	3,248
2005	2,687
2006	2,457
2007	2,394

7. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

8. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

9. Income taxes

The Canadian Grain Commission is not subject to income taxes.

10. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to

maintain accountability of government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2002 and the results of operations and cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN

Chief Executive Officer

MAUREEN DOUGAN

Chief Operating Officer

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

June 7, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	4,215	229	6,423	5,036
Add: items not requiring use of funds	12,809	14,483	14,875	17,847
Operating source of funds	17,024	14,712	21,298	22,883
Net capital acquisitions	(12,500)	(9,846)	(4,590)	(3,668)
Changes in working capital (Note 7)	2,248	828	2,137	3,536
Other items	(9,274)	1,570	(12,760)	(5,174)
Authority provided (used)	(2,502)	7,264	6,085	17,577

The accompanying notes form an integral part of these financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(54,105)	(46,606)
Transfer from Treasury Board Vote 5	(331)	(133)
	(54,436)	(46,739)
Add: PAYE charges against the appropriation account after March 31	5,665	5,942
Less: amounts credited to the appropriation account after March 31	1,909	2,288
Net authority provided, end of year	(50,680)	(43,085)
Authority limit	5,000	15,000
Unused authority carried forward	55,680	58,085

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	833	632
Accounts receivable			Accounts payable		
Government of Canada	463	1,054	Government of Canada	2,858	2,434
Outside parties	1,110	1,510	Outside parties	7,421	6,215
Unbilled revenues	5,393	5,529	Deferred revenues	13,274	15,427
Prepaid expenses		23		24,386	24,708
	6,968	8,118	Employee termination benefits and		
			vacation pay	3,808	3,127
Capital assets (Note 3)	63,402	68,039	Deferred revenues	24,440	17,089
Unbilled revenues	105	263		28,248	20,216
			Deferred capital assistance (Note 4)	33,520	39,905
			Commitments (Note 6)		
			Contingencies (Note 10)		
			EQUITY OF CANADA (Note 5)		
			Accumulated net charge against the Fund's		
			authority	(54,105)	(46,606)
			Accumulated surplus	38,426	38,197
				(15,679)	(8,409)
	70,475	76,420		70,475	76,420

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues	77,269	72,513
Expenses		
Salaries and employee benefits	45,498	37,415
Amortization of capital assets	12,519	14,668
Professional services	13,677	9,309
Accommodation	5,241	5,084
Materials and supplies	2,234	2,099
Information	328	464
Communications	573	489
Travel	320	318
Freight and postage	248	268
Repairs and maintenance	398	258
Training	280	190
Rentals	145	121
	81,461	70,683
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(4,192)	1,830
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	2,193	8,215
Loss on disposal and write-down of capital assets (Note 3)	(1,964)	(3,179)
Net income	229	5,036

The accompanying notes form an integral part of these financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	38,197	33,161
Net income	229	5,036
Balance, end of year (Note 5)	38,426	38,197

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	229	5,036
Add: amortization of capital assets	12,519	14,668
Add: loss on disposal and write-down of capital assets	1,964	3,179
Less: amortization of deferred capital assistance	6,385	6,385
	8,327	16,498
Changes in working capital (Note 7)	828	3,536
Changes in other assets and liabilities		
Unbilled revenues	158	440
Employee termination benefits and vacation pay	681	618
Deferred revenues	7,351	1,224
	8,190	2,282
Net financial resources provided by operating activities	17,345	22,316
Investing activities:		
Capital assets acquired	(9,846)	(3,668)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	7,499	18,648
Accumulated net charge against the Fund's authority account, beginning of year	46,606	27,958
Accumulated net charge against the Fund's authority account, end of year (Note 5)	54,105	46,606

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. During the year, the Fund's authorized limit was reduced from \$15,000,000 to \$5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in excess of revenues recognized are reflected as deferred revenues. Revenues recognized in excess of fees received are recorded as unbilled revenues. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received \$63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2002, the Treasury Board liability for the Fund's employees is \$4.5 million (2001—\$4.4 million). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

3. Capital assets and accumulated amortization

	Cost March 31, 2001	Additions	Disposals	Cost March 31, 2002	Accumulated amortization	Net carrying value
(in thousands of dollars)						
Leasehold improvements.....	11,354	1,857		13,211	7,000	6,211
Software.....	689	27		716	676	40
Hardware.....	6,122	1,700	5,753	2,069	258	1,811
Equipment.....	47		47			
Furniture.....	1,674		1,674			
Systems						
INTREPID.....	3,735			3,735	2,447	1,288
TechSource.....	82,610		499	82,111	38,933	43,178
Other.....	4,942	2,056		6,998	2,826	4,172
Systems under development.....	2,496	4,206		6,702		6,702
Total.....	113,669	9,846	7,973	115,542	52,140	63,402

During the year, the Fund wrote down capital assets with an original cost of \$7,973,000 (2001- \$12,464,000) and a net book value of \$1,964,000 (2001- \$3,179,000) because of a change in management's estimate of the useful lives of the assets or because the assets are no longer in use.

4. Deferred capital assistance

	2002	2001
(in thousands of dollars)		
Deferred capital assistance contribution.....	63,848	63,848
Less: accumulated amortization.....	30,328	23,943
Net book value.....	33,520	39,905

5. Equity of Canada

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2003.....	3,327
2004.....	3,327
2005.....	3,327
2006.....	496
	10,477

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2003.....	5,422
2004.....	5,422
2005.....	5,292
	16,136

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2002	2001
	(in thousands of dollars)	
Accounts receivable.....	991	86
Unbilled revenues (short term).....	136	(283)
Prepaid expenses.....	23	
Deposit accounts.....	201	157
Accounts payable.....	1,630	976
Deferred revenues (short term).....	(2,153)	2,600
	828	3,536

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation and legal services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

11. Income taxes

The Fund is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Management Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The department's Corporate Management Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY

*Executive Director,
Canadian Pari-Mutuel Agency*

B. DEACON

Senior Financial Officer

June 4, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		353		829
Add: items not requiring use of funds	150	175	150	525
Operating sources of funds	150	528	150	1,354
Net capital acquisitions	(150)	(440)	(150)	(109)
Working capital change		626		(560)
Other items		(1,420)		560
Authority provided (used)		(706)		1,245

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(2,878)	(2,209)
Add: PAYE charges against the appropriation account after March 31	1,816	898
Less: amounts credited to the appropriation account after March 31		456
Less: adjustment for prior year unused authority	1	
Net authority provided, end of year	(1,063)	(1,767)
Authority limit	2,000	2,000
Unused authority carried forward	3,063	3,767

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	794	456	Outside parties		
Accountable advance to employees	12	13	Accounts payable	1,816	898
	806	469	Vacation pay	200	156
Capital assets, appraisal plus additions				2,016	1,054
at cost (Note 3)	1,294	1,459	Long-term		
Less: accumulated amortization	692	1,250	Provision for employee termination benefits	501	417
	602	209			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,878)	(2,209)
			Accumulated surplus	1,769	1,416
				(1,109)	(793)
	1,408	678		1,408	678

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002	2001
Revenues		
Pari-mutuel levy	14,914	14,917
Others	3	4
Gross profit	14,917	14,921
Operating expenses		
Personnel		
Salaries and wages	3,746	3,648
Contributions to employee benefit plans	850	801
Provision for employee termination benefits	128	70
Information	8	17
Professional and special services		
Drug control	2,273	3,601
Race patrol	3,377	3,241
Photo finish	603	580
Drug research	1,067	109
Other professional and special services	743	516
Transportation and communications	759	768
Amortization	31	455
Rentals	246	141
Utilities, materials and supplies	699	117
Purchased repairs and maintenance	18	28
Loss on disposal of capital assets	16	
Total expenditures	14,564	14,092
Net income	353	829

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002	2001
Balance, beginning of year, as previously reported	1,416	587
Net income	353	829
Balance, end of year	1,769	1,416

The accompanying notes are an integral part of the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	353	829
Add:		
Amortization	31	455
Loss on disposal of capital assets	16	
Provision for employee termination benefits	128	70
	528	1,354
Change in current assets and liabilities	626	(560)
Change in other assets and liabilities	83	16
Payments on and change in allowance for employee termination benefits	(128)	(70)
Net financial resources (used) provided by operating activities	1,109	740
Investing activities:		
Capital assets purchased	(440)	(109)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	669	631
Accumulated net charge against the Fund's authority account, beginning of year	2,209	1,578
Accumulated net charge against the Fund's authority account, end of year	2,878	2,209

The accompanying notes are an integral part of the financial statements.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(d) Employee termination benefits

Employees leaving government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment.....	210	433	152	491
Electronic data processing equipment.....	514	7	432	89
Automotive.....	61		21	40
Buildings.....	575			575
Land.....	99			99
	1,459	440	605	1,294

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Furniture and equipment.....	208	2	157	53
Electronic data processing equipment.....	439	25	416	48
Automotive.....	29	4	16	17
Buildings.....	574			574
	1,250	31	589	692

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

ELIZABETH NADEAU

*Chief Executive Officer,
Consulting and Audit Canada*

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	800	1,300	200	3,386
Add: items not requiring use of funds	400	(387)	1,200	128
Operating source of funds	1,200	913	1,400	3,514
Less: items requiring use of funds				
Net capital acquisitions	100	190	500	58
Net other assets and liabilities	(200)	(633)	(200)	366
Authority provided	1,300	1,356	1,100	3,090

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(1,523)	2,099
Add: PAYE charges against the appropriation account after March 31	21,605	19,768
Less: amounts credited to the appropriation account after March 31	21,044	21,170
Net authority used (provided), end of year	(962)	697
Authority limit (Note 1)	20,000	25,101
Unused authority carried forward	20,962	24,404

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Consulting and Audit Canada Revolving Fund as at March 31, 2002, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2002, and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated June 5, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	19,992	21,723	Government of Canada	1,438	2,049
Outside parties	927	166	Outside parties	20,167	18,593
Other assets	1,236	1,193	Other liabilities	2,140	1,878
	22,155	23,082		23,745	22,520
Capital assets (Note 3)	220	62	Allowance for employee termination benefits	3,227	2,899
				26,972	25,419
			Commitments and contingencies (Notes 4 and 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,523)	2,099
			Accumulated deficit	(3,074)	(4,374)
	22,375	23,144		22,375	23,144

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Consulting and audit services	99,261	92,614
Recovery—Shared systems support centre costs	17,548	20,227
	116,809	112,841
Direct costs	75,721	74,494
Gross margin	41,088	38,347
Operating expenses		
Salaries and employee benefits	31,509	26,205
Employee termination benefits	522	590
Professional and special services	3,294	3,563
Repairs, supplies and miscellaneous	1,375	2,153
Occupancy costs	1,929	1,211
Transportation and communications	734	541
Travel	238	267
Interest on drawdown	188	254
Rentals	79	90
Amortization	32	35
Information	128	52
Bad debts	(240)	
	39,788	34,961
Net income	1,300	3,386

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	1,300	3,386
Items not affecting use of authority		
Amortization	32	35
Provision for employee termination benefits	328	472
	1,660	3,893
Working capital change (Note 6)	2,152	3,680
	3,812	7,573
Investing activities:		
Capital assets		
Acquisitions	(190)	(58)
Dispositions / adjustments		23
	(190)	(35)
Net decrease in accumulated net charge against the Fund's authority	3,622	7,538
Accumulated net charge against the Fund's authority, beginning of year	(2,099)	(9,637)
Accumulated net charge against the Fund's authority, end of year	1,523	(2,099)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	(4,374)	(7,760)
Net income	1,300	3,386
Balance, end of year	(3,074)	(4,374)

The accompanying notes are an integral part of the financial statements.

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (T.B. Decision 829420 dated December 6, 2001) the draw down authority was reduced from \$25,100,613 to \$20,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 to 5 years
Informatics software	3 years

(c) Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,123,000 (2000-2001—\$3,361,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware . .	242	43		285
Informatics software . .		147		147
	242	190		432
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware . .	180	15		195
Informatics software . .		17		17
	180	32		212
Net.	62	158		220

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

4. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

(in thousands of dollars)

2002-2003	1,075
2003-2004	313
2004-2005	125
	<u>1,513</u>

5. Contingencies

CAC has some legal claims outstanding as at March 31, 2002. The outcome of these actions are currently not determinable, however, management does not expect these claims to have a material impact on the financial position of the organization.

6. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	22,155	23,082	927
Current liabilities	23,745	22,520	1,225
	<u>(1,590)</u>	<u>562</u>	<u>2,152</u>

7. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2002 are solely the results of reclassifications for comparative purposes.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's

financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Approved by:

KAMI RAMCHARAN

A/Chief executive officer and Comptroller

July 8, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)		8,272	(500)	(1,751)
Add: items not requiring use of funds	3,100	2,936	2,200	3,059
Operating source of funds	3,100	11,208	1,700	1,308
Net capital acquisitions	(1,500)	(2,093)	(1,720)	(1,367)
Working capital change	(1,600)	1,608	500	24,453
Other items				(894)
Cash provided		10,723	480	23,500
Net adjustments to convert to modified cash accounting basis ⁽¹⁾				(6,786)
Authority provided		10,723	480	16,714

⁽¹⁾ These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year's P-13 transactions.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net cash disbursements against the Fund's authority account	(10,581)	20,598
Less: Transfer from TB Vote 5	142	142
Net authority used, end of year	(10,723)	20,456
Authority limit	5,000	45,000
Unused authority carried forward	15,723	24,544

CORCAN Revolving Fund—Continued**AUDITORS' REPORT**

TO THE ADVISORY BOARD OF CORCAN

We have audited the balance sheet of CORCAN as at March 31, 2002 and the statements of operations, accumulated deficit and changes in cash flow for the year then ended. These financial statements are the responsibility of CORCAN's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, the financial statements present fairly, in all material respects, the financial position of CORCAN as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31
 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)	9,892	8,876	Accounts payable (Note 6)	22,112	20,711
Inventories (Note 4)	12,202	13,129	Deferred revenues	641	107
Other	12	27	Current portion of obligation under capital		
	22,106	22,032	lease (Note 7)	36	42
				22,789	20,860
Capital assets (Note 5)	9,339	10,026	Long-term		
Deferred charges (net of amortization)	228	408	Employee termination benefits (Note 13)	2,430	2,666
			Obligation under		
			capital lease (Note 7)	178	213
				25,397	23,739
			Commitments and contingencies (Notes 8 and 11)		
			EQUITY OF CANADA		
			Contributed capital (Note 12)	30,542	10,086
			Accumulated net charges against the		
			Fund's authority (Note 12)	(10,581)	20,598
			Accumulated surplus (deficit)	(13,685)	(21,957)
				6,276	8,727
	31,673	32,466		31,673	32,466

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2002	2001
Revenues (Note 9)	66,133	56,900
Cost of goods sold (Note 9)	70,678	63,603
Gross margin	(4,545)	(6,703)
Other revenues		
Training and correctional fees	20,696	20,958
Miscellaneous	5,267	114
	25,963	21,072
Expenses		
Operating	6,154	5,462
Administrative	4,028	4,802
Selling and marketing	2,941	3,431
Interest	159	1,991
Other	(136)	434
	13,146	16,120
Net income (loss)	8,272	(1,751)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2002	2001
Balance, beginning of year	(21,957)	(20,206)
Net income (loss)	8,272	(1,751)
Balance, end of year	(13,685)	(21,957)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	8,272	(1,751)
Employee termination benefits payments	(183)	(350)
Adjustments for non-cash items:		
Provision for termination benefits	(53)	279
Amortization	2,413	2,852
Amortization of deferred charges	209	211
Gain (loss) on disposal of capital assets	367	(50)
Treasury Board write-off of the accumulated net charge against the Fund's authority (Note 12)	20,456	
Other		117
	31,481	1,308
Changes in non-cash working capital		
Account receivable	(1,016)	12,350
Inventories	927	2,896
Other	15	(9)
Accounts payable	1,401	8,901
Deferred revenues	534	80
Net financial resources provided (used) by operating activities	33,342	25,526
Investing activities:		
Capital assets acquisitions	(2,093)	(1,367)
Deferred charges	(29)	22
Net financial resources provided (used) by investing activities	(2,122)	(1,345)
Financing activities		
Decrease of obligations under capital leases	(41)	213
Adjustments to accumulated deficit balance, beginning of year		(894)
Net increase in accumulated net charge against the Fund's authority	31,179	23,500
Accumulated net charge against the Fund's authority account, beginning of year	(20,598)	(44,098)
Accumulated net charge against the Fund's authority account, end of year	10,581	(20,598)

The accompanying notes are an integral part of the financial statements.

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of \$100,000 the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated. Profits on construction contracts of up to \$100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost and are amortized from the month following the month of acquisition on a straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Dairy herd	3 years

Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

Pension plan

Employees of CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products sold by CORCAN are recorded when the products are sold.

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Government of Canada	7,558	5,113
Outside parties	3,296	4,206
Less: allowance for doubtful accounts	(962)	(443)
	<u>9,892</u>	<u>8,876</u>

4. Inventories

	2002	2001
	(in thousands of dollars)	
Raw materials	4,975	4,897
Work in progress	354	275
Finished goods	5,129	4,601
Livestock	2,831	3,613
	<u>13,289</u>	<u>13,386</u>
Provision for obsolete inventory	(1,087)	(257)
	<u>12,202</u>	<u>13,129</u>

5. Capital assets and accumulated amortization

Capital assets consist of the following:

	2002		2001	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment	24,499	17,214	23,914	15,980
Office furniture and equipment	1,296	767	1,315	781
Computer equipment	1,460	1,315	3,001	2,668
Vehicle fleet	879	582	629	516
Dairy herd	1,112	269	1,089	261
Plant and equipment under capital lease	284	44	301	17
	<u>29,530</u>	<u>20,191</u>	<u>30,249</u>	<u>20,223</u>
Accumulated amortization	(20,191)		(20,223)	
Net book value	<u>9,339</u>		<u>10,026</u>	

6. Accounts payable

	2002	2001
	(in thousands of dollars)	
Government of Canada	12,098	12,168
Outside parties	10,014	8,543
	<u>22,112</u>	<u>20,711</u>

7. Obligations under capital lease

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2003	57
2004	56
2005	53
2006	45
2007	19
Subsequent years	58
	<u>288</u>
Financing charges	74
	<u>214</u>
Current portion	36
Long term portion	<u>178</u>

The leases are for varying periods extending to March 2010 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****8. Commitments**

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$400,000 in 2003 relating to the Kingston warehouse. This lease expired in September 2001 and management is currently negotiating a new lease for the upcoming year. Management's best estimate for the new lease has been established at \$400,000 for 2002-2003.

The minimum annual payments over the next five years are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Commitments	429	29	29			487

9. Revenues and cost of goods sold

Year ended March 31, 2002	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry...	11,026	13,731	(2,705)
Services	5,163	5,427	(264)
Textile	3,342	3,963	(621)
Manufacturing	26,679	28,562	(1,883)
Construction	19,923	18,995	928
Total	66,133	70,678	(4,545)

Year ended March 31, 2001	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry...	11,133	14,435	(3,302)
Services	4,753	5,051	(298)
Textile	4,379	4,686	(307)
Manufacturing	20,992	25,360	(4,368)
Construction	15,643	14,071	1,572
Total	56,900	63,603	(6,703)

10. Other income statement items

Included in the expenses are the following items:

	2002	2001
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	2,413	2,852
Deferred development costs amortization	209	211
Interest on capital lease obligations	26	20

11. Contingencies

In the normal course of operations, CORCAN becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2002 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on CORCAN's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

12. Contributed capital

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new Revolving Fund level to reduce CORCAN's accumulated net charge against the Fund's authority from \$45,000,000 to \$5,000,000. As part of the agreement, Treasury Board wrote off \$20,456,000 of CORCAN's accumulated net charge against the Fund's authority balance and therefore increased CORCAN's contributed capital.

	2002	2001
	(in thousands of dollars)	
Opening balance, April 1	10,086	10,086
Treasury Board write off of the accumulated net charge against the Fund's authority	20,456	
Closing balance, March 31	30,542	10,086

CORCAN Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

13. Employee future benefits

(a) Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2002, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is \$2,094,000. The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits within the next five years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the benefits accrue to the employees. As at March 31, 2002, CORCAN's liability is \$2,430,000.

There were no expenses related to employee termination benefits in 2001-2002.

(b) Pension plan

During the year CORCAN has expensed \$3,740,000 for the employee's *Public Service Superannuation Act*.

Defence Production Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds, the *Defence Production Act*, and the reporting requirements and standards of the Receiver General for Canada.

There were no transactions in the Defence Production Revolving Fund during 2001-2002 fiscal year.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Service*

July 27, 2002

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000 ⁽¹⁾	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000 ⁽¹⁾	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund— *Concluded*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Defence Production Revolving Fund was established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated Government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit

programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM

*Director General, Finance
(Senior full-time financial officer)*

BRUCE HOLDEN

*Assistant Deputy Minister,
Corporate Services
(Senior financial officer)*

September 6, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	700	505	700	(38)
Add: items not requiring use of funds				
Amortization of capital assets	300	588	300	591
Operating source of funds	1,000	1,093	1,000	553
Net capital acquisitions	(100)	(148)	(100)	(285)
Working capital change	200	(235)	200	770
Other items	36	(666)	36	812
Authority provided	1,136	44	1,136	1,850

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority account	239	964
Add: PAYE charges against the appropriation account after March 31	1,319	1,337
Less: amounts credited to the appropriation account after March 31	734	1,433
Net authority used, end of year	824	868
Authority limit (Note 1)	5,000	8,000
Unused authority carried forward	4,176	7,132

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
AUDIT AND REVIEW BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus, cash flow, authority provided and reconciliation of unused authority for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the

accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2002 and the results of its operations, cash flow, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ramond, Chabot, Grant, Thornton
Chartered Accountants

Ottawa, Canada
August 2, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	153	1,322	Government of Canada	2,483	2,849
Outside parties (Note 4)	2,665	2,171	Outside parties		
Inventory (Note 5)	3,351	3,460	Account payable	1,103	1,300
Work in process	3		Vacation pay	92	93
Prepaid expenses	53		Deferred revenues	131	530
	6,225	6,953		3,809	4,772
Capital assets (Note 6)			Long-term		
At cost	4,590	4,442	Termination benefits payable	146	131
Less: accumulated amortization	2,958	2,370			
	1,632	2,072			
	7,857	9,025	EQUITY OF CANADA		
			Contributed capital	1,438	1,438
			Accumulated net charge against		
			the Fund's authority	239	964
			Reserve for replacement of		
			printing presses (Note 8)	1,600	1,600
			Accumulated surplus	625	120
				3,902	4,122
				7,857	9,025

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Products	10,606	10,839
Services	2,958	3,291
Consulting	837	255
	14,401	14,385
Cost of sales	2,856	2,772
Income before direct and indirect expenses	11,545	11,613
Direct expenses		
Salaries	4,215	4,596
Employee benefits	1,085	1,073
Transportation and communication	584	617
Information	24	76
Professional and special services	1,920	1,997
Rentals	205	350
Purchased repair and upkeep	434	393
Utilities, materials and supplies	373	378
Other expenditures	2	12
	8,842	9,492
Indirect expenses		
Sector services	496	661
Corporate services	554	485
Occupancy	457	439
Amortization of capital assets (Note 6)	445	448
Bad debts (recovery)	151	(9)
Provision for employee termination benefits	11	11
Interest	84	124
	2,198	2,159
Total expenses	11,040	11,651
Net income (loss)	505	(38)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	505	(38)
Items not affecting cash		
Amortization of capital assets	588	591
	1,093	553
Changes in non-cash working capital (Note 3)	(235)	770
Changes in termination benefits payable	15	18
Net financial resources provided by operating activities	873	1,341
Investing activities:		
Acquisition of capital assets (Note 6)	(148)	(285)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	725	1,056
Accumulated net charge against the Fund's authority account, beginning of year	(964)	(2,020)
Accumulated net charge against the Fund's authority account, end of year	(239)	(964)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	120	158
Net income (loss)	505	(38)
Balance, end of year	625	120

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000,000. (On December 6, 2001, Treasury Board approved to reduce from \$8,000,000 to \$5,000,000 the amount by which the aggregate of expenditures made for the purposes of Geomatics Canada revolving fund may exceed the revenues).

2. Significant accounting policies

(a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees are recorded in the accounts.

(h) Corporate and sector overheads

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (sector or corporate components).

(i) Interest

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

3. Information included in the statement of cash flow

	2002	2001
	(in thousands of dollars)	
Accounts receivable		
Government of Canada.....	1,169	(477)
Outside parties	(494)	306
Inventory	109	(350)
Work in process	(3)	
Prepaid expenses.....	(53)	
Accounts payable and accrued liabilities		
Government of Canada.....	(366)	(63)
Outside parties	(198)	1,229
Deferred revenues.....	(399)	125
Total.....	(235)	770

Cash flows relating to interest on operating activities are detailed as follows:

	2002	2001
	(in thousands of dollars)	
Interest paid.....	84	124

4. Accounts receivable

The outside parties receivables are as follows:

	2002	2001
	(in thousands of dollars)	
Receivables	2,926	2,281
Allowance for doubtful accounts.....	(261)	(110)
Total	2,665	2,171

5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2002	2001
	(in thousands of dollars)	
Maps		
Topographic maps	2,817	2,856
Aeronautical maps	255	273
Geographic maps	47	55
Other	7	
	3,126	3,184
Materials		
Paper	182	224
Plate	20	30
Ink	23	22
	225	276
Total.....	3,351	3,460

Geomatics Canada Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Computer equipment.....	2,431	145		2,576
Furniture.....	201	3		204
Instruments.....	3			3
Mechanical equipment.....	442			442
Office equipment.....	84			84
Vehicles.....	12			12
Printing equipment.....	988			988
Scientific equipment.....	281			281
Total	4,442	148		4,590

Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
(in thousands of dollars)				
Computer equipment.....	1,430	385		1,815
Furniture.....	171	8		179
Instruments.....	3			3
Mechanical equipment.....	84	41		125
Office equipment.....	81	1		82
Vehicles.....	12			12
Printing equipment.....	504	125		629
Scientific equipment.....	85	28		113
Total	2,370	588		2,958

⁽¹⁾ Included in the cost of sales is \$143,000 for amortization expenses (\$143,000 in 2001).

7. Information by activity

	2002			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments.....	5,128	499	567	6,194
External customers.....	5,478	2,459	270	8,207
Total revenues	10,606	2,958	837	14,401
Cost of sales	2,109	747		2,856
Income before direct and indirect expenses	8,497	2,211	837	11,545
Direct expenses.....	6,326	1,796	720	8,842
Indirect expenses.....	1,795	317	86	2,198
Total expenses	8,121	2,113	806	11,040
Net income	376	98	31	505
Identifiable assets				
Financial assets.....	4,584	1,027	614	6,225
Capital assets (net).....	679	941	12	1,632
Capital expenditures	133	1	14	148
Amortization of capital assets.....	332	246	10	588

	2001			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments.....	5,018	635	29	5,682
External customers.....	5,821	2,656	226	8,703
Total revenues	10,839	3,291	255	14,385
Cost of product sales	2,363	409		2,772
Income before direct and indirect expenses	8,476	2,882	255	11,613
Direct expenses.....	7,031	2,231	230	9,492
Indirect expenses.....	1,817	307	35	2,159
Total expenses	8,848	2,538	265	11,651
Net income (loss)	(372)	344	(10)	(38)
Identifiable assets				
Financial assets.....	5,303	1,169	481	6,953
Capital assets (net).....	878	1,186	8	2,072
Capital expenditures	272	7	6	285
Amortization of capital assets.....	339	245	7	591

**Geomatics Canada Revolving Fund—
Concluded****NOTES TO THE FINANCIAL STATEMENTS—
Concluded****8. Reserve for the replacement of printing presses**

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of \$800,000 has been transferred annually for that purpose. However, no annual supplements of \$800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at \$1,600,000.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with these entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

M. TURNER

*Assistant Deputy Minister,
Government Telecommunications and
Informatics Services*

July 19, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		1,820		6,254
Add: items not requiring use of funds	100	706	746	2,502
Operating source of funds	100	2,526	746	8,756
Less: items requiring use of funds				
Net capital acquisitions	200	114	746	65
Net other assets and liabilities	(100)	222		(136)
Authority provided		2,190		8,827

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(14,181)	(14,832)
Add: PAYE charges against the appropriation account after March 31	16,570	7,478
Less: amounts credited to the appropriation account after March 31	18,144	6,211
Net authority provided, end of year	(15,755)	(13,565)
Authority limit (Note 1)	20,000	45,000
Unused authority carried forward	35,755	58,565

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 4, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 28, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	17,064	6,211	Government of Canada	520	249
Outside parties	861	1,144	Outside parties	15,555	7,363
Other assets	1,269	508	Other liabilities	601	521
	19,194	7,863		16,676	8,133
Capital assets (Note 3)	166	226	Allowance for employee termination benefits	2,754	2,497
				19,430	10,630
			Contractual commitments (Note 4)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(14,181)	(14,832)
			Accumulated surplus	14,111	12,291
	19,360	8,089		19,360	8,089

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues	131,814	124,351
Cost of sales	102,339	95,329
Cost of sales—Amortization	33	116
Gross margin	29,442	28,906
Operating expenses		
Salaries and employee benefits	12,811	11,563
Employee termination benefits	308	255
Professional and special services	10,653	7,536
Occupancy costs	816	816
Transportation and communications	1,003	746
Corporate and administrative services	1,017	676
Utilities, materials and supplies	737	538
Information	33	279
Amortization	141	147
Purchased repair and maintenance	14	92
Interest on drawdown		64
Rentals	52	49
Gain on disposal of capital assets		(109)
Other expenditures	37	
	27,622	22,652
Net income	1,820	6,254

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	12,291	6,037
Net income	1,820	6,254
Balance, end of year	14,111	12,291

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities		
Net income	1,820	6,254
Items not affecting use of authority		
Amortization	141	147
Amortization—Recoverable from OGD's	33	116
Provision for employee termination benefits	257	55
Gain on disposal of capital assets		(109)
	2,251	6,463
Working capital change (Note 5)	(2,788)	23,330
	(537)	29,793
Investing activities		
Capital assets—Acquisitions	(114)	(65)
Net (increase) decrease in accumulated net charge against the Fund's authority	(651)	29,728
Accumulated net charge against the Fund's authority, beginning of year	14,832	(14,896)
Accumulated net charge against the Fund's authority, end of year	14,181	14,832

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$45,000,000 to \$20,000,000.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated economic life</u>
Informatics hardware	3 years
Informatics software	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware	1,192	72		1,264
Informatics software		42		42
	1,192	114		1,306

Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Informatics hardware	966	174		1,140
Net	226	(60)		166

4. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

(in thousands of dollars)

2002-2003	30,971
2003-2004	12,274
2004-2005	2,217
2005-2006	269
2006-2007	33
	45,764

5. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	19,194	7,863	(11,331)
Current liabilities	16,676	8,133	(8,543)
	2,518	(270)	(2,788)

6. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Finance Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

LUIISA FRATE

Chief, Financial Operations
(Senior full-time financial officer)

MARYSE CHARBONNEAU

Director, Administration
(Senior financial officer)

May 31, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(62,242)		(61,531)
Less: items not requiring use of funds		3,044		3,137
Operating use of funds	(64,728)	(59,198)	(65,160)	(58,394)
Net capital acquisitions		(3,893)		(4,648)
Authority used	(64,728)	(63,091)	(65,160)	(63,042)
Statutory authority				
Working capital change	(375)	(4,307)	(375)	3,503
Other items		4,307		(3,475)
Authority used	(375)		(375)	28
Total authority used	(65,103)	(63,091)	(65,535)	(63,014)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	9,058	3,818
Add: PAYE charges against the credit account after March 31	4,617	9,531
Less: amounts credited to the credit account after March 31		
Net authority used, end of year	13,675	13,349
Authority limit	15,000	25,000
Unused authority carried forward	1,325	11,651

National Film Board Revolving Fund— Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 2002 and the statements of operations and accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	218,538	268,140	Accounts payable		
Accounts receivable			Government of Canada	839,466	2,478,209
Government of Canada	56,849	4,459	Outside parties	4,103,708	7,145,751
Outside parties	2,355,809	2,628,556	Accrued salaries and vacations	782,133	396,508
Inventories (Note 3)	469,762	474,256	Advances on productions	177,835	57,202
Deposits	317,622	490,459	Provision for employee future		
Prepaid expenses	1,179,682	869,933	benefits	300,000	100,000
	4,598,262	4,735,803		6,203,142	10,177,670
Capital assets (Note 5)			Long-term liabilities		
Cost	39,015,419	36,537,226	Obligation under capital		
Less: accumulated amortization	28,459,898	26,717,573	leases (Note 6)	240,300	687,919
	10,555,521	9,819,653	Provision for employee future		
			benefits	5,741,331	5,886,761
				5,981,631	6,574,680
			Commitments and contingencies (Notes 13 and 14)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	9,058,455	3,818,110
			Accumulated deficit (Note 8)	(6,089,445)	(6,015,004)
				2,969,010	(2,196,894)
	15,153,783	14,555,456		15,153,783	14,555,456

The accompanying notes are an integral part of these financial statements.

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board:

CHERRY ELIZABETH KARPYSHIN
Member

PIERRE LESSARD
Member

National Film Board Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,244,923	28,037,926
Sponsored production	640,954	995,233
Marketing of films and other forms of visual presentations	4,403,489	4,660,341
	32,289,366	33,693,500
French programming		
Production of films and other forms of visual presentations		
Board's program	15,690,271	16,026,135
Sponsored production	232,043	510,948
Marketing of films and other forms of visual presentations	2,488,427	2,330,478
	18,410,741	18,867,561
International programming		
Marketing of films and other forms of visual presentations	2,337,368	2,213,059
General services		
Distribution and other services	6,776,910	6,729,593
Research and development	2,320,777	954,811
	9,097,687	7,684,404
Management and administration	6,906,313	6,938,524
Cost of operations	69,041,475	69,397,048
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	640,954	995,233
French programming	232,043	510,948
Film prints, rentals and royalties		
Canadian distribution	2,874,857	2,870,402
International distribution	1,572,508	2,405,445
Services and miscellaneous	1,479,488	1,083,743
	6,799,850	7,865,771
Net cost of operations for the year before funding from the Government of Canada	62,241,625	61,531,277
Funding from the Government of Canada	62,167,184	61,164,412
Net results of operations for the year	(74,441)	(366,865)
Balance of accumulated deficit, beginning of year	(6,015,004)	(5,648,139)
Balance of accumulated deficit, end of year (Note 8)	(6,089,445)	(6,015,004)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Operating activities:		
Net results of operations for the year	(74,441)	(366,865)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	3,059,878	2,870,055
Gain on disposal of capital assets	(91,226)	(99,654)
Change in the provision for employee future benefits	249,505	470,257
Change in the provision of accrued vacations	19,871	(32,930)
	3,163,587	2,840,863
Payments on and change in the provision for employee future benefits	(194,935)	(70,462)
Change in the funded components of working capital	(4,307,059)	3,503,442
	(1,338,407)	6,273,843
Financing activities:		
Obligation under capital leases	300,151	803,874
Payments on obligations under capital leases	(497,569)	(500,255)
	(197,418)	303,619
Investing activities:		
Acquisition of capital assets	(3,511,792)	(4,397,411)
Acquisition under capital leases	(300,151)	(803,874)
Proceeds from disposal of capital assets	107,423	155,952
	(3,704,520)	(5,045,333)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(5,240,345)	1,532,129
Balance, beginning of year	(3,818,110)	(5,350,239)
Balance, end of year	(9,058,455)	(3,818,110)

The accompanying notes are an integral part of these financial statements.

National Film Board Revolving Fund—
Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes

The National Film Board is governed by the *National Film Act*. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million. During the year, the authority was decreased from \$25 million to \$ 15 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations and Accumulated Deficit as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

— Technical equipment	from 4 to 10 years
— Data processing equipment	from 5 to 10 years
— Office furniture and equipment	from 5 to 10 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee future benefits

Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Board's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change from time to time depending on the experience of the Plan. These contributions represent the total pension obligations of the Board and are charged to operations on a current basis. The Corporation is not currently required to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Non-pension benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees render services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Inventories

	2002	2001
	\$	\$
Materials and supplies	230,507	212,716
Film prints and other forms of visual presentations	239,255	261,540
	<u>469,762</u>	<u>474,256</u>

4. Participation

During the 2002 fiscal year, the NFB has participated in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x \$1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

5. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	23,779,242	536,558	890,123	23,425,677
Data processing equipment	10,489,359	1,355,617	96,613	11,748,363
Office furniture and equipment	1,408,737	11,860	334,758	1,085,839
Rolling stock	44,011		12,256	31,755
Collection	1			1
Leasehold improvements	815,876	1,907,908		2,723,784
	<u>36,537,226</u>	<u>3,811,943</u>	<u>1,333,750</u>	<u>39,015,419</u>
Technical equipment	19,010,922	1,312,306	890,123	19,433,105
Data processing equipment	6,303,780	1,122,065	96,613	7,329,232
Office furniture and equipment	1,177,051	61,845	318,561	920,335
Rolling stock	44,011		12,256	31,755
Leasehold improvements	181,809	563,662		745,471
	<u>26,717,573</u>	<u>3,059,878</u>	<u>1,317,553</u>	<u>28,459,898</u>

The above assets include equipment under capital leases for a total value of \$2,294,148 (2001—\$2,050,200) less accumulated amortization of \$1,217,242 (2001—\$741,411).

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$2,294,148 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$497,569 for the year ended March 31, 2002, including interest of \$124,824 were charged to operations.

The obligations under capital leases includes the following:

	\$
Future lease payments:	
2003	736,775
2004	200,945
2005	44,617
2006	19,324
	<u>1,001,661</u>
Less: interest	<u>107,829</u>
	<u>893,832</u>
Short-term portion	653,532
Long-term portion	240,300

7. Accumulated net charge against the Revolving Fund's authority

	2002	2001
	\$	\$
Net book value of capital assets	10,555,521	9,819,653
Obligation under capital leases	(893,832)	(1,091,250)
Funded components of working capital	(603,234)	(4,910,293)
	<u>9,058,455</u>	<u>3,818,110</u>

8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by Parliamentary appropriation in the year in which they are paid:

	2002	2001
	\$	\$
Accrued vacations	48,114	28,243
Employee future benefits		
Provisions for regular benefits:		
Short-term	300,000	100,000
Long-term	5,741,331	5,886,761
	<u>6,089,445</u>	<u>6,015,004</u>

9. Expenses

	2002	2001
	\$	\$
Salaries and benefits	34,940,887	33,188,090
Professional and special services	9,319,032	10,857,744
Rentals	8,462,226	8,123,829
Transportation and communication	4,435,853	4,522,918
Amortization of capital assets	3,059,878	2,870,055
Materials and supplies	2,312,346	2,819,339
Cash financing in coproductions	2,110,979	2,119,432
Contracted film production and laboratory processing	1,668,939	2,061,180
Information	970,955	925,568
Repairs and upkeep	739,690	838,165
Gain on disposal of capital assets	(91,226)	(99,654)
Miscellaneous	1,111,916	1,170,382
	<u>69,041,475</u>	<u>69,397,048</u>

10. Employee future benefits

Pension benefits

During the year the Public Service Superannuation Plan (PSSA) required the Board to contribute to the PSSA at an equal rate of the employees' contributions. The Board's contribution to the PSSA during the year is \$3,103,604 (2001—\$3,093,753).

Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The net expense for the Board's non-pension benefit plans for the year ended March 31, 2002 is \$449,505 (2001—\$470,257).

11. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

12. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,715,515 (2001—\$6,317,384).

National Film Board Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

13. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2003	6,563,000	716,000	7,279,000
2004	6,378,000	333,000	6,711,000
2005	5,396,000	129,000	5,525,000
2006	5,128,000	4,000	5,132,000
2007	4,908,000	1,000	4,909,000
2008-2016	35,161,000		35,161,000
	<u>63,534,000</u>	<u>1,183,000</u>	<u>64,717,000</u>

From the amount of \$63,534,000 for the lease for premises, agreements have been signed for \$800,000 with outside parties and \$62,734,000 with PWGSC.

14. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of management that these actions will not result in any substantial liabilities for the Board.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2002.

Optional Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Service*

L. FORAND

*Assistant Executive Director,
Communication programs and services
Communication Canada*

July 29, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss	(4,200)	(6,157)	(1,359)	(2,523)
Add: items not requiring use of funds		323	963	(1,039)
Operating use of funds	(4,200)	(5,834)	(396)	(3,562)
Less: items requiring use of funds				
Net capital acquisitions		4,445	167	
Net other assets and liabilities		(2,993)		204
Authority used	(4,200)	(7,286)	(563)	(3,766)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,445)	11,093
Add: PAYE charges against the appropriation account after March 31	24,076	17,880
Less: amounts credited to the appropriation account after March 31	11,060	9,987
Net authority used, end of year	3,571	18,986
Authority limit (Note 1)	35,000	200,000
Unused authority carried forward	31,429	181,014

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2002, the statements of operations, accumulated surplus (deficit), and cash flow for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2002, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 6, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 12, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	1,888	10,110	Government of Canada	2,575	3,527
Outside parties	9,996	2,592	Outside parties	19,346	13,849
Inventories	2,080	2,168	Deferred revenues	3,638	646
Other assets	1,183	753	Other liabilities	354	160
	15,147	15,623		25,913	18,182
Capital assets (Note 3)	4,651	251	Allowance for employee termination benefits	2,173	1,985
				28,086	20,167
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(9,445)	11,093
			Accumulated surplus (deficit)	1,157	(15,386)
	19,798	15,874		19,798	15,874

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues (Note 4)	108,314	99,454
Cost of sales	98,254	85,671
Gross margin	10,060	13,783
Operating expenses		
Salaries and employee benefits	8,122	7,571
Employee termination benefits	227	177
Professional and special services	2,730	3,358
Corporate and administrative services	2,175	1,717
Occupancy costs	878	1,099
Interest on drawdown	1,026	876
Bad debts expenses	362	445
Utilities, materials and supplies	149	311
Transportation and communications	233	286
Loss on disposal of capital assets		170
Purchased repair and maintenance	67	141
Information	173	72
Amortization	45	53
Rentals	17	23
Other expenditures	13	7
	16,217	16,306
Net loss	(6,157)	(2,523)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	(15,386)	(12,863)
Net loss	(6,157)	(2,523)
Write-off of net draw down authority used (Note 1)	22,700	
Balance, end of year	1,157	(15,386)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(6,157)	(2,523)
Items not affecting use of authority		
Amortization	45	53
Provision for employee termination benefits	188	164
Loss on disposal of capital assets		170
	(5,924)	(2,136)
Changes in working capital (Note 5)	8,207	(1,635)
	2,283	(3,771)
Investing activities:		
Capital assets		
Acquisitions	(4,445)	
Net increase in accumulated net charge against the Fund's authority	(2,162)	(3,771)
Write-off of net draw down authority used (Note 1)	22,700	
Accumulated net charge against the Fund's authority, beginning of year	(11,093)	(7,322)
Accumulated net charge against the Fund's authority, end of year	9,445	(11,093)

The accompanying notes are an integral part of the financial statements.

Optional Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision 829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from \$200,000,000 to \$75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision 829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$75,000,000 to \$35,000,000. The Treasury Board decision 829420 also authorized the write off of \$22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	25 years
Informatics hardware	3 to 5 years

Assets are amortized commencing the month after acquisition.

(d) Deferred revenues

Deferred revenues relating to subscriptions revenue derived from publishing are amortized on a straight-line basis over the length of the subscriptions. Deferred revenues related to the capital asset funding are amortized after the completion stage of the project, on the same straight-line basis as the corresponding capital asset.

(e) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(f) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(g) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	241			241
Informatics hardware	117	54		171
Assets under construction		4,391		4,391
	358	4,445		4,803
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	53	10		63
Informatics hardware	54	35		89
	107	45		152
Net	251	4,400		4,651

4. Revenues

	2002	2001
(in thousands of dollars)		
Traffic management recoveries	43,352	40,677
Vaccine program recoveries	35,037	24,765
Communications coordination services sales	9,669	12,559
Locally shared support services centres sales	6,840	6,477
Software brokerage program recoveries	6,758	9,570
Crown assets distribution centres sales	5,102	5,406
Communication, printing and audio-visual recoveries	1,556	
	108,314	99,454

5. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	15,147	15,623	476
Current liabilities	25,913	18,182	7,731
	(10,766)	(2,559)	8,207

6. Subsequent event

Effective April 1, 2002, Communication Canada is responsible for the operations and costs associated with the communication services previously provided by the Fund. The assets and liabilities were transferred at net book value to Communication Canada. The effect of this change is shown in the following condensed financial information for the year ended March 31, 2002:

(in thousands of dollars)	
Assets	6,132
Liabilities	6,328
Equity of Canada	(196)
Statement of operations:	
Revenues	9,669
Expenses	12,755
Net loss	3,086

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Parks Canada Agency. The information included in these financial systems is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency's financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 9, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net profit (loss)	(134)	(874)	751	(778)
Add: items not requiring use of funds	1,017	1,600	1,213	1,504
Operating source of funds	883	726	1,964	726
Net capital acquisitions	(770)	(191)	(210)	(1,194)
Working capital change		468		406
Other items		(549)		(382)
Authority provided (used)	113	454	1,754	(444)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	5,155	6,158
Add: charges against the appropriation account after March 31	1,048	498
Less: amounts credited to the appropriation account after March 31	80	77
Net authority used, end of year	6,123	6,579
Authority repealed	(6,123)	
Authority limit		8,000
Unused authority carried forward		1,421

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	80	71	Government of Canada	996	580
Inventory	10	68	Outside parties	60	71
Others		14		1,056	651
	90	153			
Capital assets			Long-term		
Cost	43,192	42,848	Provision for employee termination benefits	295	253
Less: accumulated amortization	26,303	24,649			
	16,889	18,199			
Add: asset under construction		57			
	16,889	18,256			
	16,979	18,409			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Admissions	3,440	3,614
Rentals and concession	862	916
Recreation	977	707
Staff housing	10	7
Swim	2	2
Other	42	9
Total revenues	5,333	5,255
Expenses		
Salaries and employee benefits	2,871	2,825
Provision for employee termination benefits	42	43
Amortization	1,558	1,461
Utilities, materials and supplies	606	501
Professional and special services	435	249
Interest	205	239
Information	71	226
Purchased repairs and upkeep	293	188
Transportation and communications	74	122
Rentals	24	28
Miscellaneous expenditures	28	151
Total expenses	6,207	6,033
Net loss	(874)	(778)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	(2,410)	(1,632)
Net loss	(874)	(778)
Balance, end of year	(3,284)	(2,410)

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Enterprise Units Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss before extraordinary items.....	(874)	(778)
Add:		
Provision for employee termination benefits	42	43
Amortization	1,558	1,461
	726	726
Changes in current assets and liabilities	468	406
Net financial resources provided by operating activities.....	1,194	1,132
Investing activities:		
Capital assets purchased.....	(191)	(1,194)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	1,003	(62)
Accumulated net charge against the Fund's authority account, beginning of year.....	(6,158)	(6,096)
Accumulated net charge against the Fund's authority account, end of year	(5,155)	(6,158)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (Vote 111) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Enterprise Units Revolving Fund must be written-up, of up to \$6,448,000, and that section 3 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Significant accounting policies

Capital assets

The capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Years
Buildings	20 to 40 years
Clubhouse furniture	10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Tees and loader	4 to 30 years
Equipment	1 to 10 years
Vehicles	1 to 8 years
Grounds parking	15 to 40 years
Utilities potable water systems	40 years

Parks Canada Agency Enterprise Units Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

Pension plan

Employees of the Parks Canada Agency Enterprise Units Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Unit prior to April 1, 1994, and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets—Revaluation

Revaluation	Previously reported	Revaluated amount	Change
(in thousands of dollars)			
Cost	11,915	40,206	28,291
Accumulated depreciation ...	4,219	23,945	19,726
Total	7,696	16,261	8,565

The capital assets of the Parks Canada Agency Enterprise Units Revolving Fund were adjusted on April 1, 2001 to be consistent with the capital assets policies of Parks Canada Agency.

Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Financial Management Branch of the Parks Canada Agency. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the Parks Canada Agency financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's Directorate of Financial Services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

TERRY PERKINS

Senior Financial Officer
Parks Canada Agency

July 9, 2002

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	4,484	2,967	1,104	1,632
Add: items not requiring use of funds	1,788	1,830	2,875	1,738
Operating source of funds	6,272	4,797	3,979	3,370
Net capital acquisitions	(6,687)	(4,838)	(4,395)	(3,670)
Working capital change		258		(947)
Other items		(630)		952
Authority used	(415)	(413)	(416)	(295)

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	3,777	3,994
Less: Parks Canada advance		371
Less: amounts credited to the appropriation account after March 31	(559)	(300)
Net authority used, end of year	4,336	3,923
Authority repealed	(4,336)	
Authority limit		10,000
Unused authority carried forward		6,077

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	491	46	Government of Canada	994	117
Inventory	1	121	Outside parties	56	350
	492	167		1,050	467
Capital assets			Long-term		
Cost	85,916	85,128	Allowance for employee termination benefits	358	294
Less: accumulated amortization	47,848	46,258			
Add: asset under construction	5,058	1,184	EQUITY OF CANADA		
	43,126	40,054	Contributed capital (Note 3)	34,082	50,808
			Asset revaluation (Note 2)		(16,726)
			Accumulated net charge against the Fund's		
			authority	3,777	3,994
			Accumulated surplus	4,351	1,384
				42,210	39,460
	43,618	40,221		43,618	40,221

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Municipal equivalent and general municipal capital subsidy from Parks Canada		
Agency	4,529	3,154
Water, sewer and garbage services	3,012	2,862
Operating subsidies from Parks Canada Agency	3,200	2,858
Business licenses and administration fees	439	488
Portable cabins	272	141
Streetworks	101	103
Miscellaneous (includes interest)	21	69
	11,574	9,675
Expenses		
Salaries and employee benefits	3,211	3,524
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Utilities, materials and supplies	1,734	1,450
Professional and special services	1,055	711
Purchased repair and maintenance	582	353
Transportation and communications	103	101
Loss on disposal of capital assets	36	
Interest	20	100
Rentals	66	38
Other	6	28
	8,607	8,043
Net income	2,967	1,632

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	1,384	(248)
Net income	2,967	1,632
Balance, end of year	4,351	1,384

The accompanying notes are an integral part of the financial statements.

Parks Canada Agency Townsites Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	2,967	1,632
Add:		
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Loss on disposal of capital assets	36	
	4,797	3,370
Changes in current assets and liabilities	258	(947)
Net financial resources provided by operating activities	5,055	2,423
Investing activities:		
Capital assets purchased	(4,838)	(3,670)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	217	(1,247)
Accumulated net charge against the Fund's authority account, beginning of year	(3,994)	(2,747)
Accumulated net charge against the Fund's authority account, end of year	(3,777)	(3,994)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Agency Townsites Revolving Fund including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (vote 112) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Townsites Revolving Fund must be written-up, of up to \$4,338,000, and that section 3.1 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Capital assets—Revaluation

	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost	64,800	82,644 ⁽¹⁾	17,844
Accumulated amortization	(10,018)	(44,588) ⁽²⁾	(34,570)
Total	54,782	38,056	(16,726)

⁽¹⁾ 85,128 closing balance—2,484 (acquisition/disposal) = 82,644

⁽²⁾ 46,258 closing balance—1,670 (amortization/disposal) = 44,588

The capital assets of the Parks Canada Agency Townsites Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital asset policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Contributed capital book value

The contributed capital book value of the assets related to the Parks Canada Agency Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The Parks Canada Agency Townsites Revolving Fund assets were revaluated in 2001 and contributed capital was reduced by \$16.7 million:

	March 31, 2000	March 31, 2001	Adjusted
	(in thousands of dollars)		
Asset book value	54,782	38,056	(16,726)
Contributed capital	50,808	(16,726)	34,082

4. Pension plan

Employees of the Parks Canada Agency Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Account.

5. Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the revolving fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

6. Authority used

The Parks Canada Agency Townsites Revolving Fund has a drawdown limit of \$10 million and as at March 31, 2002 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was \$4.0 million.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Finance Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON

*Director General,
Corporate Finance
Planning and Systems Bureau*

KATHRYN McCALLION

*Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs*

June 10, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss	(1,737)	(17,789)	(16,853)	(11,205)
Add: items not requiring use of funds	17,481	20,283	10,725	9,016
Operating (use) source of funds	15,744	2,494	(6,128)	(2,189)
Net capital acquisitions	(21,898)	(12,393)	(14,902)	(9,564)
Working capital change	(14,862)	(9,964)	(1,500)	12,786
Loan from DFAIT		427		7,870
Return of a previous write-off of the Revolving Fund accumulated surplus				5,750
Funds for Government On-line		1,618		
Funds for Public Safety and Security initiatives	7,050	7,050		
Other items		7,616		(13,590)
Authority provided (used)	(13,966)	(3,152)	(22,530)	1,063

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account	(18,753)	(30,052)
Add: PAYE charges against the appropriation account after March 31	12,930	21,107
Less: amounts credited to the appropriation account after March 31	1,110	1,140
Net authority provided, end of year	(6,933)	(10,085)
Authority limit	4,000	4,000
Unused authority carried forward	10,933	14,085

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund— Continued

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the balance sheet of the Passport Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Office Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 24, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS					
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	374	1,319	Government of Canada	6,647	15,322
Outside parties	1,300	88	Outside parties		
Inventories	3,944	2,998	Accounts payable	5,996	5,266
Prepaid expenses	50	50	Vacation pay	1,925	1,435
	5,668	4,455	Retroactive salaries		176
			Contractors' holdbacks	401	628
Long-term			Current portion of the provision for employee		
Capital assets (Note 6)			termination benefits	1,092	780
At cost	20,875	16,106	Deferred lease inducement (Note 7)	338	
Less: accumulated amortization	14,094	11,901	Deferred revenues		1,205
	6,781	4,205		16,399	24,812
Other capital assets (Note 6)			Long-term		
Technology Enhancement Plan project	33,332	33,332	Provision for employee termination benefits	6,807	6,050
Other capital projects	23,785	16,161	Loan payable (Note 8)	8,297	7,870
	57,117	49,493		15,104	13,920
Less: accumulated amortization	26,882	10,418			
	30,235	39,075			
			Commitments (Note 10)		
	42,684	47,735	EQUITY OF CANADA (Note 9)		
			Accumulated net charge against the Fund's		
			authority	(18,753)	(30,052)
			Accumulated surplus	29,934	39,055
				11,181	9,003
				42,684	47,735

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Fees earned	92,060	70,660
Miscellaneous revenues	1,226	598
	93,286	71,258
Operating expenses		
Salaries and employee benefits	55,133	43,318
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Passport materials and application forms	6,792	6,580
Professional and special services	4,372	4,667
Passport operations at missions abroad	4,447	4,447
Accommodation	5,774	4,401
Freight, express and cartage	2,735	2,516
Printing, stationery and supplies	3,759	2,103
Telecommunications	1,573	1,321
Information	2,451	1,271
Travel and removal	1,443	1,011
Repair and maintenance	1,402	987
Postal services and postage	560	520
Rentals	216	159
Interest	431	70
Miscellaneous expenses	42	76
	111,075	82,463
Net loss	(17,789)	(11,205)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	39,055	44,510
Net loss	(17,789)	(11,205)
	21,266	33,305
Return of previous transfer of the Revolving Fund accumulated surplus		5,750
Parliamentary appropriations (Note 5)		
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety and Security initiatives	7,050	
Balance, end of year	29,934	39,055

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(17,789)	(11,205)
Add:		
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Deferred leasehold inducements	338	
	2,494	(2,189)
Changes in current assets and liabilities	(9,964)	12,786
Payments on and change in provision for employee termination benefits	(531)	(277)
	(8,001)	10,320
Investing activities:		
Capital assets acquired	(12,393)	(9,564)
Financing activities:		
Loan payable	427	7,870
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety Initiatives	7,050	
Return of a previous transfer of the Revolving Fund accumulated surplus		5,750
	9,095	13,620
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(11,299)	14,376
Accumulated net charge against the Fund's authority account, beginning of year	30,052	15,676
Accumulated net charge against the Fund's authority account, end of year	18,753	30,052

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

(b) Inventories

The inventory of materials and supplies is carried at cost.

(c) Capital assets

Capital assets are recorded at cost and amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

<u>Asset</u>	<u>Years</u>
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3 years
Other machines and equipment	5 years

(d) Other capital assets

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

<u>Asset</u>	<u>Years</u>
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(e) Employee termination benefits

Employees of the fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Passport Office and are charged to operations on a current basis. The Passport Office is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Passport Office Revolving Fund—

Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(h) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

3. Changes in accounting policy

Effective December 11, 2001, the Passport Office recognizes revenues when an application and payment for a passport was received. In prior years, revenues from passport fees were recognized once the production of the passport was complete. This change in accounting policy was due to a change in the regulations prescribing fees for passport services. The effect on the results of operations for the year was to increase revenues by \$1,925,000. The new accounting policy was not applied retroactively as this was a change in the regulations of the Government of Canada.

4. Change in accounting estimates

Effective April 2001, the Fund's management revised their estimates regarding the useful life of certain capital assets. This change in estimates is due to new information and developments that arose in the current year.

The effect on the results of operations for the year was to increase amortization by approximately \$10,000,000 in the current year.

5. Parliament appropriations

Pursuant to Treasury Board Decision #829317-1 dated December 6, 2001, an amount of \$7,050,000 was transferred to the Passport Office for use in initiatives concerning public security. Of this amount \$3,303,000 was expended in the 2001-2002 fiscal period.

Pursuant to Treasury Board Decision #828959 dated May 3, 2001, the Department of Foreign Affairs and International Trade ("DFAIT") approved spending of \$983,000 under Vote 1 and \$2,748,000 under Vote 5 for the Government On-Line initiative.

The Passport Office received \$1,618,000 of this appropriation from DFAIT. Of this amount, \$330,000 was expended in the 2001-2002 fiscal year.

6. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold				
improvements	3,298			3,298
Furniture	2,318			2,318
EDP equipment	7,478	4,769		12,247
Other machine and equipment	3,012			3,012
	16,106	4,769		20,875
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold				
improvements	3,298			3,298
Furniture	1,217	454		1,671
EDP equipment	5,238	1,375		6,613
Other machine and equipment	2,148	364		2,512
	11,901	2,193		14,094
Other capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology				
Enhancement				
Plan Project	33,332			33,332
Other capital				
projects	16,161	7,624		23,785
	49,493	7,624		57,117
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology				
Enhancement				
Plan Project	4,210	13,809		18,019
Other capital				
projects	6,208	2,655		8,863
	10,418	16,464		26,882

Passport Office Revolving Fund—
Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

7. Deferred lease inducement

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease.

8. Loan payable

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, the Passport Office received an amount of \$7,800,000 as a loan from the Department of Foreign Affairs and International Trade. The initial amount and interest in the amount of \$1,177,000 are repayable as follows:

(in thousands of dollars)

2003-2004	4,500
2004-2005	4,477

9. Equity of Canada

(a) Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on the Fund's behalf.

(b) Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

10. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

(in thousands of dollars)

2003	6,053
2004	3,931
2005	2,831
2006	1,959
2007 and thereafter	1,094
	<hr/>
	15,868
	<hr/>

Subsequent to year end, the Passport Office signed a contract for \$33,000,000 for a period of five years, for the purchase of passport materials.

11. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business.

12. Insurance

The Passport Office does not carry insurance on its property. This is in accordance with the Government of Canada policy on self insurance.

13. Income taxes

The Passport Office is not subject to income taxes.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,
Real Property Services*

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	19,247	12,552	18,884	15,519
Less: items requiring use of funds				
Net other assets and liabilities		1,837		236
Authority provided	19,247	10,715	18,884	15,283

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(210)	(1,698)
Add: deposits on disposals	349	
Net authority used (provided), end of year	139	(1,698)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	4,861	6,698

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 13, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
July 5, 2002

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Work in process.....	5,139	4,695	Accounts payable and accrued liabilities		513
			Government of Canada.....		880
			Deposits on disposals.....	349	
				349	1,393
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(210)	(1,698)
			Accumulated surplus.....	5,000	5,000
	5,139	4,695		5,139	4,695

The accompanying notes are an integral part of the financial statements.

Real Property Disposition Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues	15,734	21,529
Operating expenses		
Fees	1,558	2,315
Disbursements	1,624	3,695
	3,182	6,010
Net income	12,552	15,519

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	5,000	5,000
Net income	12,552	15,519
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Balance, end of year	5,000	5,000

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities		
Net income	12,552	15,519
Changes in working capital (Note 3)	(1,488)	(1,096)
	11,064	14,423
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Net increase in accumulated net charge against the Fund's authority	(1,488)	(1,096)
Accumulated net charge against the Fund's authority, beginning of year	1,698	2,794
Accumulated net charge against the Fund's authority, end of year	210	1,698

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

Real Property Disposition Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

(c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year end.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	5,139	4,695	(444)
Current liabilities	349	1,393	(1,044)
	4,790	3,302	(1,488)

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,
Real Property Services*

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....		(1,119)	(767)	471
Add: items not requiring use of funds.....		5,737	2,600	2,318
Operating source of funds.....		4,618	1,833	2,789
Less: items requiring use of funds.....				
Net capital acquisitions.....			1,833	
Net other assets and liabilities.....		(4,893)		1,445
Authority provided.....		9,511		1,344

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority.....	50,723	193,428
Add: PAYE charges against the appropriation account after March 31.....	153,372	152,769
Less: amounts credited to the appropriation account after March 31.....	204,095	248,459
Net authority used, end of year.....		97,738
Authority limit (Note 1).....	150,000	450,000
Unused authority carried forward.....	150,000	352,262

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2002 and the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 12, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 28, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	200,038	248,111	Government of Canada.....	11,223	17,170
Outside parties	9,549	14,623	Outside parties	144,341	138,699
Other assets	3,813	697	Professional liability fund	2,347	1,986
			Other liabilities	6,200	4,690
				164,111	162,545
			Allowance for employee termination benefits	18,609	14,609
				182,720	177,154
			Contractual commitments (Note 3)		
			EQUITY OF CANADA		
			Accumulated net charge against the		
			Fund's authority	50,723	193,428
			Accumulated deficit	(20,043)	(107,151)
	213,400	263,431		213,400	263,431

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Gross revenues	818,685	712,515
Recoverable disbursements made on behalf of clients	659,521	579,403
Net revenues	159,164	133,112
Operating expenses		
Salaries and employee benefits	101,678	81,112
Employee termination benefits	4,613	2,100
Overhead chargeback	28,506	23,853
Corporate and administrative services	17,817	14,907
Occupancy costs	3,555	2,916
Provision for claims and other expenditures	4,114	7,753
	160,283	132,641
Net income (loss)	(1,119)	471

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	(107,151)	(107,622)
Net income (loss)	(1,119)	471
Write-off of net draw down authority used (Note 1)	88,227	
Balance, end of year	(20,043)	(107,151)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,119)	471
Item not affecting use of authority		
Provision for employee termination benefits	4,000	1,285
	2,881	1,756
Working capital change (Note 4)	51,597	78,657
	54,478	80,413
Investing activities:		
Capital assets		
Disposals/adjustments		2,778
Net decrease in accumulated net charge against the Fund's authority	54,478	83,191
Write-off net draw down authority used (Note 1)	88,227	
Accumulated net charge against the Fund's authority, beginning of year	(193,428)	(276,619)
Accumulated net charge against the Fund's authority, end of year	(50,723)	(193,428)

The accompanying notes are an integral part of the financial statements.

Real Property Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly The Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute #805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was \$2,589,000.

Through the 2001-2002 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

Finally, in accordance with Section 12 of the *Revolving Fund Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-02 Supplementary Estimates (B)—Vote 7b and 13b (TB decisions #829420 dated December 6, 2001), the draw down authority of the fund was reduced from \$450,000,000 to \$150,000,000 in addition to the write-off of \$88,227,114 on the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Real Property Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(e) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of T.B. Decision Letter #805839 dated June 25, 1987.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Contractual commitments

The Fund is engaged in contractual commitments. Future payments are as follows:

(in thousands of dollars)

2002-2003	105,140
2003-2004	14,070
2004-2005	1,267
2005-2006	143
	<u>120,620</u>

4. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	213,400	263,431	50,031
Current liabilities	164,111	162,545	1,566
	<u>49,289</u>	<u>100,886</u>	<u>51,597</u>

5. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed

regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

GILLES J. CHARRON

*Director General, Finance and Administration Directorate
(Senior full-time financial officer)*

JEAN-PIERRE LABELLE

Director, Accounting Operation Division

LYNE MAGNY

*Director, Corporate Services
Learning, Assessment and Executive Program*

July 24, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(123)	822	215	757
Add: items not requiring use of funds.....	123	59	358	93
Operating source of funds.....		881	573	850
Net capital acquisitions.....	(50)	(30)	(145)	
Working capital change.....		(1,014)		1,878
Other items.....		977		(1,793)
Authority provided (used).....	(50)	814	428	935

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account.....	(6,041)	(6,204)
Add: PAYE charges against the appropriation account after March 31.....	1,676	2,566
Less: amounts credited to the appropriation account after March 31.....	561	474
Net authority provided, end of year.....	(4,926)	(4,112)
Authority limit.....	2,000	4,500
Unused authority carried forward.....	6,926	8,612

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young L.L.P.
Chartered Accountants

Ottawa, Canada
July 4, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	1,050	891	Government of Canada.....	209	1,052
Outside parties	135	225	Outside parties		
Prepaid expenses.....	109	107	Accounts payable	1,472	1,566
	1,294	1,223	Accrued liabilities.....	100	100
			Accrued vacation pay	220	226
Capital assets (Note 4)				2,001	2,944
At cost	297	282			
Less: accumulated amortization	250	244	Long-term		
	47	38	Provision for employee termination		
			benefits	1,268	1,230
				3,269	4,174
	1,341	1,261			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(6,041)	(6,204)
			Accumulated surplus	3,847	3,025
			Contributed capital (Note 4)	266	266
				(1,928)	(2,913)
				1,341	1,261

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues		
Course fees and services	9,602	9,280
Subsidies (Note 3)	2,727	2,727
	<u>12,329</u>	<u>12,007</u>
Operating expenses		
Salaries and employee benefits	5,296	5,024
Provision for employee termination benefits	37	82
Professional and special services	3,482	3,562
Rentals	994	808
Travel and communications	367	371
Material and supplies	862	669
Administration and financial services	219	219
Information	127	168
Amortization	19	11
Loss on disposal of assets	3	
Other	101	336
	<u>11,507</u>	<u>11,250</u>
Net income	822	757

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	3,025	2,268
Net income	822	757
Accumulated surplus end of year	<u>3,847</u>	<u>3,025</u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	822	757
Employee termination benefits payments	(50)	
Add:		
Provision for employee termination benefits	87	82
Amortization	19	11
Loss on disposal of capital assets	3	
	<u>881</u>	<u>850</u>
Net change in working capital	(1,014)	1,878
Net financial resources (used) provided by operating activities	(133)	2,728
Investing activities:		
Purchases of capital assets	(30)	
Net financial resources (used) provided by and change in the accumulated net charge against the Fund's authority, during the year	(163)	2,728
Accumulated net charge against the Fund's authority account, beginning of year	6,204	3,476
Accumulated net charge against the Fund's authority account, end of year	<u>6,041</u>	<u>6,204</u>

The accompanying notes are an integral part of the financial statements.

Staff Development and Training Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Revolving Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

(a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(c) Capital assets and amortization

Only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years

(d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies.

3. Subsidized operations

In 2001-2002, appropriation funds in the amount of \$2,726,500 (\$2,726,500 in 2000-2001) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
(in thousands of dollars)				
Furnitures		6		6
Equipment	255		15	240
EDP equipment	27	24		51
	282	30	15	297
<hr/>				
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furnitures		3		3
Equipment	222	7	13	216
EDP equipment	22	9		31
	244	19	13	250

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

5. Contingent liabilities

The Revolving Fund has outstanding claims in dispute for which the outcome is unknown as of March 31, 2002. Management of the Revolving Fund believes that the outcome of the outstanding claims will not have a material impact on the financial statements.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some of the previous year's figures have been reclassified to conform with the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2002 and the results of its operations and its cash flow for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

MICHEL CARDINAL

*Chief Executive Officer,
Translation Bureau*

July 22, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	600	(1,530)	(3,373)	5,062
Add: items not requiring use of funds	800	2,335	1,078	2,680
Operating source (use) of funds	1,400	805	(2,295)	7,742
Less: items requiring use of funds				
Net capital acquisitions	4,900	3,553	1,215	275
Net other assets and liabilities	(700)	(76)	(116)	31
Authority provided (used)	(2,800)	(2,672)	(3,394)	7,436

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31 (in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(10,422)	(17,256)
Add: PAYE charges against the appropriation account after March 31	9,955	13,162
Less: amounts credited to the appropriation account after March 31	16,185	14,737
Net authority provided, end of year	(16,652)	(18,831)
Authority limit (Note 1)	10,000	75,000
Unused authority carried forward	26,652	93,831

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2002, the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

BALANCE SHEET AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	15,851	14,737	Government of Canada	504	2,154
Outside parties	488	420	Outside parties	10,261	11,607
Other assets	534	649	Other liabilities	3,861	3,586
	16,873	15,806		14,626	17,347
Deferred employee termination			Allowance for employee termination benefits	26,000	24,118
benefits	15,166	15,601		40,626	41,465
Capital assets (Note 3)	3,756	386			
			Contractual commitments (Note 4)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(10,422)	(16,793)
			Accumulated surplus	5,591	7,121
	32,039	31,793		35,795	31,793

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenues (Note 5)	169,304	157,153
Operating expenses		
Salaries and employee benefits	105,869	93,720
Employee termination benefits	2,523	2,336
Professional and special services	39,752	36,735
Occupancy costs	6,251	5,450
Utilities, materials and supplies	2,873	3,979
Corporate and administrative services	6,698	3,960
Transportation and communications	4,315	3,783
Purchased repair and maintenance	1,823	1,097
Information	329	305
Rentals	166	134
Amortization	183	91
Other expenditures	52	501
	170,834	152,091
Net income (loss)	(1,530)	5,062

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Balance, beginning of year	7,121	2,059
Net income (loss)	(1,530)	5,062
Balance, end of year	5,591	7,121

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,530)	5,062
Employee termination benefits payments	(641)	(555)
Items not affecting use of authority		
Amortization	183	91
Provision for employee termination benefits	2,523	2,336
	535	6,934
Working capital change (Note 6)	(3,788)	469
Changes in deferred employee termination benefits	435	264
	(2,818)	7,667
Investing activities:		
Capital assets		
Acquisitions	(3,553)	(275)
Net increase (decrease) in accumulated net charge against the Fund's authority	(6,371)	7,392
Accumulated net charge against the Fund's authority beginning of year	16,793	9,401
Accumulated net charge against the Fund's authority end of year	10,422	16,793

The accompanying notes are an integral part of the financial statements.

Translation Bureau Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

The Revolving Fund was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 (nil in 1999-2000) since the Revolving Fund is showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates B, (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from \$75,000,000 to \$10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

(b) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition:

<u>Category</u>	<u>Estimated economic life</u>
Machinery and equipment	10-15 years
Informatics hardware	3-5 years
Informatics software	3-5 years

(c) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Translation Bureau Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Machinery and equipment	51			51
Informatics hardware ..	586	84		670
Informatics software	110	3,469		3,579
	747	3,553		4,300
Accumulated amortization	Balance at beginning of year	Current year amorti- zation	Disposals	Balance at end of year
(in thousands of dollars)				
Machinery and equipment	11	5		16
Informatics hardware ..	269	163		432
Informatics software	81	15		96
	361	183		544

4. Contractual commitments

The Fund leases its premises under operating leases.
Future lease payments are as follows:

(in thousands of dollars)

2002-2003	6,570
2003-2004	6,018
2004-2005	5,572
2005-2006	4,812
2006-2007	480
	23,452

5. Revenues

2002 2001
(in thousands of dollars)

Translation services	164,813	153,269
Interpretation services	3,489	3,031
Termium sales	937	646
Other	65	207
	169,304	157,153

6. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	16,873	15,806	(1,067)
Current liabilities	14,626	17,347	(2,721)
	2,247	(1,541)	(3,788)

7. Comparative figures

Certain of the prior years' figures have been reclassified
in order to conform to the presentation adopted in the
current year.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying statements of operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the statements of operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* is consistent with these statements of operations.

The Agency maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

STEPHEN RIGBY
*Chief Financial Officer and Assistant
Commissioner, Finance and Administration*

September 16, 2002

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 12, 2002

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating and administration expenditures		
Services		
Personnel		
Salaries	2,038,584	1,817,854
Other allowances and benefits	835,254	773,366
	2,873,838	2,591,220
Accommodation	222,495	214,326
Professional and special services	202,846	163,792
Transportation and communications	183,538	173,858
Transfer payments to the Province of Quebec (GST joint administration)	108,126	118,953
Purchased repair and maintenance	82,104	77,467
Other services	41,164	44,507
Rentals	12,032	11,414
Information	6,473	4,948
Utilities	568	598
	3,733,184	3,401,083
Goods		
Equipment	112,465	95,139
Materials and supplies	61,583	62,940
Land, building and works	21,546	7,310
	195,594	165,389
Other expenditures		
Subsidies and other	2,466	2,518
Total operating and administration expenditures	3,931,244	3,568,990
Non-tax revenues (Note 4)	208,971	213,249
Net cost of operations	3,722,273	3,355,741

Contingent liabilities (Note 10) and commitments (Note 12)
The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

- supporting the administration and enforcement of program legislation;
- implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations—Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

(g) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flow until the implementation of full accrual accounting.

3. Parliamentary appropriations

	2002	2001
	(in thousands of dollars)	
Vote 1—CCRA (Operating expenditures)	2,935,128	4,053,757
Less: relief for heating expense payments ⁽¹⁾	42,211	1,459,267
Less: amounts available for use in subsequent years for relief for heating expense payments ⁽¹⁾	20,341	62,552
Less: amounts lapsed	3,148	
Less: amounts available for use in subsequent year.	152,362	115,230
	<u>2,717,066</u>	<u>2,416,708</u>
Vote 5—CCRA (Capital expenditures)	27,236	13,733
Less: amounts available for use in subsequent year.	491	3,733
	<u>26,745</u>	<u>10,000</u>
Vote 10—CCRA (Transfer payments)	113,028	121,655
Less: amounts available for use in subsequent year.	4,902	2,702
	<u>108,126</u>	<u>118,953</u>
Add: statutory contributions to employee benefit plans	390,100	414,548
Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>CCRA Act</i>	30,956	37,035
Other statutory expenditures	785	883
Spending of proceeds from disposal of surplus Crown assets.	480	638
	<u>422,321</u>	<u>453,104</u>
Total appropriations used.	3,274,258	2,998,765
Less: non-tax revenues other than revenues credited to vote 1 (Note 4)	68,047	80,451
Add: services provided without charge by other Government departments (Note 9)	463,843	391,377
Net changes in future funding requirements (Note 6) Employee severance benefits.	34,230	25,398
Vacation pay and compensatory leave	17,989	20,652
	<u>516,062</u>	<u>437,427</u>
Net cost of operations.	<u>3,722,273</u>	<u>3,355,741</u>

⁽¹⁾ In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1—CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations—Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

4. Non-tax revenues

The following table presents details of non-tax revenues as reported on the Statement of Operations:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues credited to vote 1— CCRA (operating expenditures)		
Fees for collecting Employment Insurance premiums	78,244	83,086
Fees for collecting Canada Pension Plan contributions	62,680	49,712
	140,924	132,798
Other spendable revenues		
Administration fees—Provinces and municipalities	20,634	24,247
Duty free shops— License fees ⁽¹⁾		5,568
Services fees	3,434	3,385
Refunds of previous years' expenditures	2,979	935
Ruling fees	2,086	1,479
Miscellaneous spendable revenues	1,965	1,661
	31,098	37,275
Other non-tax revenues		
Recovery of employee benefit costs for collecting activities	25,512	26,301
Duty free shops— License fees ⁽¹⁾	5,531	
Adjustment to accounts payable	1,594	10,117
Lease and use of public property	645	669
Miscellaneous non-tax revenues	3,667	6,089
	36,949	43,176
Total non-tax revenues	208,971	213,249

⁽¹⁾ Due to regulatory changes, 2001-2002 revenues from duty free shops—License fees are not available to CCRA as spendable non-tax revenues.

5. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties are as follows:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts receivable—External to the Government	1,131	1,016
	12,717	21,042
Less: allowance for doubtful accounts	117	45
	12,600	20,997

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

6. Liabilities

At year-end, the Agency has the following liabilities:

	2002	2001
	(in thousands of dollars)	
Employee severance benefits	381,752	347,522
Accrued employee salary and benefits	150,625	41,404
Accounts payable—External to the Government	144,166	120,103
Vacation pay and compensatory leave	133,989	116,000
Accounts payable—To other Government departments	37,126	70,483
Capital leases	6,804	6,816
Accounts payable—To employees	3,914	3,139
Other liabilities	491	120
	858,867	705,587

Expenditures associated with these liabilities are reflected in the Statement of Operations.

7. Capital assets purchases

Accounting principles of the Government of Canada do not require the capitalization of capital assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of \$10,000 or more.

	2002	2001
	(in thousands of dollars)	
Software under development ⁽¹⁾	49,150	
Buildings under construction	19,340	6,542
Informatics purchased and developed software ⁽¹⁾	17,248	
Information technology equipment	14,707	17,929
Motor vehicles	4,532	1,675
Equipment	4,405	1,629
Land	2,401	15
Capital leases (information technology)	2,029	922
Works and infrastructure	31	
Buildings	17	544
	113,860	29,256

⁽¹⁾ The capitalization of software under development and informatics purchased and developed software has been done on a prospective basis from April 1, 2001.

Canada Customs and Revenue Agency—

Continued

NOTES TO THE STATEMENT OF OPERATIONS—
AGENCY ACTIVITIES—Concluded

8. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total \$920,000 (2001—\$1,045,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

9. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

(a) Services provided without charge by other Government departments.

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2002	2001
	(in thousands of dollars)	
Accommodation	222,495	214,326
Employer's contribution to the health insurance plan	169,465	112,842
Legal services	65,072	57,907
Audit services	4,000	3,270
Worker's compensation benefits	2,811	3,032
	<u>463,843</u>	<u>391,377</u>

(b) Payables and receivables outstanding at year end with related parties:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts payable—To other Government departments	37,126	70,483

10. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation. It is estimated that, at March 31, 2002, there are \$5 million (\$4 million at March 31, 2001) in potential liabilities arising from claims. A contingent liability will be recorded as an actual liability with a corresponding charge to expenditures when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

11. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases. The obligations for the upcoming years include the following:

	2002	2001
	(in thousands of dollars)	
Year 1	2,974	2,182
Year 2	2,290	2,047
Year 3	1,749	1,710
Year 4	369	1,371
Year 5		343
Total future minimum lease payments	<u>7,382</u>	<u>7,653</u>
Less: imputed interest	<u>578</u>	<u>837</u>
Balance of obligations under capital leases	<u>6,804</u>	<u>6,816</u>

12. Commitments

The nature of the Agency's activities results in some large multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows:

	2003	2004	2005	2006	2007
	(in thousands of dollars)				
Capital leases (information technology)	2,974	2,290	1,749	369	
Operating leases	<u>788</u>	<u>747</u>	<u>525</u>	<u>299</u>	<u>148</u>
Total	<u>3,762</u>	<u>3,037</u>	<u>2,274</u>	<u>668</u>	<u>148</u>

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in the current year.

Canada Customs and Revenue Agency— *Continued*

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the Agency's Administered Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
		(Restated Note 5)			(Restated Note 5)
Administered revenues					
Tax revenues (Note 3)			Federal expenditures		
Income tax			Child tax benefits	7,557,029	6,810,968
Personal	167,457,117	163,763,361	GST credit	2,963,732	2,901,708
Transfers to others (Note 4)	(76,843,982)	(74,235,713)	Children's special allowance	125,026	102,689
Federal—Personal	90,613,135	89,527,648	Interest	53,801	79,392
Corporation	26,849,617	30,947,905	Relief for heating		
Transfers to others (Note 4)	(2,836,826)	(2,736,354)	expense payments	42,211	1,459,267
Federal—Corporation	24,012,791	28,211,551	Old age security benefits		
Non-resident and other	4,149,532	4,312,234	repaid	(733,522)	(588,467)
Non-resident and other	4,149,532	4,312,234	Total federal expenditures	10,008,277	10,765,557
Total federal income tax	118,775,458	122,051,433			
GST and HST, Excise and Customs			Other expenditures		
Goods and Services Tax (GST)/			Provincial/Territorial Family Benefit		
Harmonized Sales Tax (HST) (Note 6)	30,006,726	29,641,521	Programs (Note 8)	791,224	1,769,872
Transfers to others (Note 4)	(2,133,468)	(1,818,627)	Recoveries from provinces/		
			territories	(791,224)	(1,769,872)
Total GST and federal HST	27,873,258	27,822,894	Total other expenditures	0	0
Excise energy taxes	4,757,925	4,805,284			
Other excise duties and taxes	3,952,684	3,514,040	Total expenditures administered on		
			behalf of the Government of Canada	10,008,277	10,765,557
Total excise duties and taxes	8,710,609	8,319,324			
Customs import duties	3,016,622	2,807,317			
Total customs import duties	3,016,622	2,807,317			
Total GST and federal HST, Excise and Customs	39,600,489	38,949,535			
Other					
Nova Scotia Worker's					
Compensation	160,240	156,660			
Provincial sales, tobacco					
and alcohol taxes	39,458	38,470			
Transfers to others (Note 4)	(199,698)	(195,130)			
Total other	0	0			
Total federal tax revenues	158,375,947	161,000,968			
non-tax revenues (Note 7)	178,959	200,099			
Total revenues administered on behalf of					
the Government of Canada	158,554,906	161,201,067			

Contingent significant refunds (Note 9)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
CommissionerMICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the "Agency") was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency's expenditures are funded by the Government of Canada through appropriations.

The Agency's mandate is to provide support, advice and services when:

- (a) supporting the administration and enforcement of the program legislation;
- (b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- (d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the

organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of this financial statement is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal Government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance, Provincial/Territorial benefit programs expenditures and recoveries and the Relief for Heating Expense payments are charged to the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations—Administered Activities:

	2002		2001	
	Gross Cash Receipts	Refunds	Net	Net
(in thousands of dollars)				
Income tax				
Personal	185,781,923	18,324,806	167,457,117	163,763,361
Corporation	36,132,454	9,282,837	26,849,617	30,947,905
Non-resident and other	4,311,619	162,087	4,149,532	4,312,234
Total income tax	226,225,996	27,769,730	198,456,266	199,023,500
GST and HST, Excise and Customs				
Goods and Services Tax (GST)/				
Harmonized Sales Tax (HST)	62,240,984	32,234,258	30,006,726	29,641,521
Excise energy taxes	4,760,072	2,147	4,757,925	4,805,284
Other excise duties and taxes	4,105,959	153,275	3,952,684	3,514,040
Customs import duties	3,265,394	248,772	3,016,622	2,807,317
Total GST and HST, Excise and Customs ..	74,372,409	32,638,452	41,733,957	40,768,162
Other				
Nova Scotia Worker's Compensation	160,240		160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458		39,458	38,470
Total other	199,698		199,698	195,130
Tax revenues, before transfers	300,798,103	60,408,182	240,389,921	239,986,792

4. Transfers/Revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

Transfers made in any one year typically are comprised of two components:

- (1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and
- (2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities:

	2002	2001
	(in thousands of dollars)	
	(Restated Note 5)	
Personal		
Provincial/territorial/First Nations income taxes	35,111,305	33,880,720
Canada Pension Plan contributions	23,353,905	21,161,664
Employment Insurance premiums	18,342,188	18,987,354
Employment Insurance benefits repaid	36,584	205,975
Total personal transfers	76,843,982	74,235,713
Corporation		
Provincial/territorial income taxes	2,836,826	2,736,354
Total Corporation transfers	2,836,826	2,736,354
GST and HST		
Harmonized Sales Tax	2,130,929	1,817,062
First Nations Sales Tax	2,539	1,565
Total GST/HST transfers	2,133,468	1,818,627
Other transfers		
Nova Scotia's Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Total other transfers	199,698	195,130
Total transfers	82,013,974	78,985,824

5. Overpayments under Tax Collection Agreements and related subsequent event

Under Tax Collection Agreements, the Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec.

During the year, the CCRA discovered the misclassification of mutual fund trust capital gain refunds in its reports pertaining to provincial and territorial assessed taxes. This in turn caused overpayments to a number of provinces totaling \$3,376 million in respect of the 1993 to 1999 tax years. Of this amount, audit level assurance has been obtained on an amount of \$2,537 million in respect of the 1997 to 1999 tax years. However, audit level assurance has not been obtained on an amount of \$839 million in respect of the 1993 to 1996 tax years. Reliable financial information is not available to quantify overpayments for tax years prior to 1993.

Prior to the end of the 2001-2002 fiscal year, the CCRA implemented changes in systems and procedures to correct the reporting of mutual fund trust capital gain refund amounts for the 2000 and subsequent tax years.

On September 4, 2002, the Government announced its decision to recover over a ten-year period beginning in fiscal year 2004-2005, approximately \$1,421 million of the \$2,537 million in overpayments to the provinces related to mutual fund trust capital gain refunds applicable to the 1997 to 1999 tax years. Overpayments relating to tax years prior to 1997 will not be recovered.

The misclassification of mutual fund trust capital gain refunds resulted in the understatement of federal personal income tax revenues and the overstatement of personal income tax transfers to provinces on CCRA's Statement of Operations—Administered Activities for fiscal years prior to 2001-2002. The financial statement for fiscal year 2000-2001 has been restated to reflect a \$1,000 million increase in federal personal income tax revenues and a \$1,000 million decrease in transfers to others to correct for the overpayment to the provinces for tax year 2000. Total federal tax revenues and total revenues administered on behalf of the Government of Canada for 2000-2001 have also been increased by the \$1,000 million restatement.

Federal tax revenues related to fiscal years 1997-1998 to 1999-2000 are affected by the decision to recover \$1,421 million in overpayments (\$982 million on a net present value basis). This net increase in federal tax revenues has been reflected as a reduction in the opening accumulated deficit as at March 31, 2000 in the financial statements of the Government of Canada.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

6. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal Government organizations is included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

7. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues		
Penalties—GST and excise	96,522	91,931
Interest—GST and excise	82,838	81,841
Seizures	8,497	11,331
Fines and forfeitures	8,565	14,931
Sale of unclaimed goods, etc.	70	65
Provision for uncollected amounts	(17,533)	
Total administered non-tax revenues	178,959	200,099

8. Provincial/territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Newfoundland and Labrador Healthy Infant Supplement, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

9. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

There are \$308 million (\$1,123 million as at March 31, 2001) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2002. These claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate.

10. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

11. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows:

	2002	2001
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	16,414	12,178
Add: receipts	6,529	5,285
Less: disbursements	3,468	1,049
Balance, end of year	19,475	16,414
Temporary deposits received		
from importers		
Balance, beginning of year	556	700
Net transactions during the year	(251)	(144)
Balance, end of year	305	556

Canada Customs and Revenue Agency—
Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
ADMINISTERED ACTIVITIES—*Concluded*

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Customs and Excise regulations regarding temporary entry of goods.

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and as such it complies with any directions given to it by the Minister of HRDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canadian Centre for Management Development

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a Government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory requirements.

Approved:

JOCELYNE BOURGON
President

ALAIN CORRIVEAU
Senior Financial Officer

August 1, 2002

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2002		2002
	\$		\$
ASSETS		LIABILITIES	
Financial assets:		Accounts payable and accrued liabilities	
Cash	14,538	Federal government departments	
Receivables (schedule 1)	100,140	and agencies	475,276
Loans and advances (schedule 2)	116,391	Others	4,056,449
Total financial assets	231,069	Allowances for employee benefits	778,125
Non-financial assets		Specified purpose and	
Prepayments	27,705	other liability accounts	13,787
Capital assets (schedule 3)	293,475	Total liabilities	5,323,637
Total non-financial assets	321,180	Net liabilities (schedule 4)	(4,771,388)
Total assets	552,249	Total assets and net liabilities	552,249

The accompanying notes and schedules form an integral part of these statements.

Canadian Centre for Management Development—Continued

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
Sales of courses, training	8,454,631
Other	7,902
Total revenues	8,462,533
Expenses	
Operating expenses (schedule 5)	28,578,589
Transfer payments	154,000
Amortization	107,162
Other	5,702
Total expenses	28,845,453
Net results for the year	(20,382,920)
Net liabilities, beginning of the year	(6,368,045)
Net cash provided by the Government	20,000,913
Services provided without charge	1,978,664
Net liabilities, end of the year	(4,771,388)

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net results	20,382,920
Non-cash items	
included in net results	
Amortization of capital assets	(107,162)
Allowance for bad debts	(400)
Services provided without charge	(1,978,664)
	(2,086,226)
Statement of financial	
position adjustments	
Decrease in liabilities	1,772,750
Increase in cash,	
receivables	
and prepayments	(107,645)
	1,665,105
Cash applied to	
operating activities	19,961,799
Cash used in	
investing activities	
Increase in loans and advances	39,115
Net cash provided by Government	20,000,914

The accompanying notes and schedules form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

2. Significant accounting policies

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- (b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenues generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 7 provides further details on the source and disposition of these authorities and the spendable revenues and Schedule 8 provides a high-level reconciliation between the two bases of reporting.
- (c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.
- (d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.
- (e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.
- (f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. The Centre does not have any deferred revenues, revenues that have been received but not yet earned.
- (g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
 - Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge (in \$000): accommodation and banking services provided by Public Works and Government Services Canada—\$1,249; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$730.
 - Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.
- (h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (i) Inventories for resale—There are no inventories for resale.
- (j) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.
- (k) Inventories not for resale—There are no inventories not for resale.
- (l) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial costs of \$10,000 or more are recorded at their acquisition cost. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

<u>Asset Category</u>	<u>Amortization Period</u>
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

- (m) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

In previous years, the department prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. It is neither practical nor possible for the department to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

4. Contingent liabilities

In the normal course of its operations, the department may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2002
	\$
Other Government departments	42,258
External parties	57,883
Total	100,141

SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2002
	\$
Other Government and organizations	116,391
Total	116,391

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Other equipment	Motor vehicles	Total
	\$	\$	\$	\$
Balance (at cost)—				
Opening	399,050	160,200	24,101	583,351
Balance—Closing ..	399,050	160,200	24,101	583,351
Accumulated amortization—				
Opening	(126,055)	(49,127)	(7,532)	(182,714)
Amortization for the period	(79,810)	(21,327)	(6,025)	(107,162)
Accumulated amortization—				
Closing	(205,865)	(70,454)	(13,557)	(289,876)
Net book value	193,185	89,746	10,544	293,475

SCHEDULE 4—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2002
	\$
Internally restricted—specified purpose account	13,788
Total internally restricted net liabilities	13,788
Unrestricted net liabilities	4,757,600
Total net liabilities	4,771,388

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

SCHEDULE 5—EXPENSES

	2002
	\$
Operating	
Personnel	12,095,556
Operating and maintenance	16,483,033
Total	<u>28,578,589</u>

SCHEDULE 6—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

SCHEDULE 7—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002
	\$
From public accounts	
Total available for use	27,712,884
Used in current year	26,893,275
Available for use in subsequent years	<u>819,609</u>

SCHEDULE 8—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002
	\$
Net results	<u>20,382,920</u>
Adjustments for items not affecting appropriations	
Less: items recorded as expenses but not affecting appropriations	
Amortization	107,162
Bad debt allowance	400
Vacation pay	186,492
Refunds of previous years expenses	(5,795)
Adjustment of previous years accounts payable	(302,014)
Refunds of program expenses	3,500
Refunds of program expenses	11,038
Services provided without charge	<u>1,978,664</u>
	1,979,447
	18,403,473
Add: items recorded as revenues but not affecting appropriations	<u>8,462,533</u>
	<u>26,866,006</u>
Adjustments for items not affecting net results but affecting appropriations	
Add: expenditures	
Prepayments	27,705
Loans, investments and advances	(436)
	<u>27,269</u>
Total appropriations used as per Schedule 7— Source and disposition of authorities	<u>26,893,275</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information in this report rests with the Centre's management. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee of the Centre.

We have prepared the accompanying financial statements of the Canadian Centre for Occupational Health and Safety in accordance with Treasury Board of Canada standards based upon Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in Notes 2 and 3.

The information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives, which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents these financial statements to the Auditor General of Canada who audits and provides an independent opinion which has been appended to these financial statements.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Controller/Senior Financial Officer

June 12, 2002

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY AND THE MINISTER OF LABOUR

I have audited the statement of financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Shahid Minto, CA
Assistant Auditor General of Canada
for the Auditor General of Canada

Ottawa, Canada
June 12, 2002

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets:			Current liabilities:		
Due from the Consolidated Revenue Fund	766,311	688,014	Accounts payable and accrued liabilities (note 8) ..	571,889	570,416
Inventory for resale.	112,117	112,835	Deferred revenues (note 8)	109,362	110,706
Accounts receivable (note 7)	272,724	417,602		681,251	681,122
	1,151,152	1,218,451	Vacation pay (note 8)	268,177	268,177
Capital assets (note 6)	451,598	407,439	Employee severance benefits (notes 8 and 12)	549,899	503,033
			Trust accounts		
			Funds for grants program (note 10)	123,923	252,858
			Donations (note 11)	87,747	81,021
			Contributions to inquiries service received in advance	60,000	
				271,670	333,879
				1,770,997	1,786,211
			Net liabilities	(168,247)	(160,321)
	1,602,750	1,625,890		1,602,750	1,625,890

The accompanying notes are an integral part of these financial statements.

Approved by:

WARREN EDMONDSON
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues (note 4)	
Proceeds from sales	2,700,884
Projects and collaborative agreements	1,784,838
Total revenues	4,485,722
Expenses	
Operations	
Salaries and employee benefits	4,857,678
Employee severance benefits	58,153
Professional and special services	1,281,504
Accommodation	536,248
Information	331,179
Transportation and communications	218,217
Purchased repair and upkeep	142,924
Utilities, materials and supplies	138,711
Rentals	22,664
	7,587,278
Administration	
Salaries and employee benefits	271,506
Governors and committees	17,952
Travel	23,289
Professional and special services	3,668
Utilities, materials and supplies	250
	316,665
Total expenses	7,903,943
Other expenses	
Amortization	221,246
Loss on disposal of assets	846
	8,126,035
Net cost of operations	(3,640,313)
Net liabilities, beginning of year	(160,321)
Services received without charge from other Government departments	536,248
Net cash provided by Government	3,017,842
Change in amount due from Consolidated Revenue Fund	78,297
Net liabilities, end of year	(168,247)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net cost of operations	(3,640,313)
Non- cash items included in net results	
Amortization of capital assets	221,246
Loss on disposal of capital assets	846
Services received without charge from other Government departments	536,248
	(2,881,973)
Statement of financial position adjustments	
Change in accounts payable and deferred revenues	129
Change in employee severance benefits	46,866
Change in accounts receivable	144,878
Inventory used	718
	192,591
Cash used in operating activities	(2,689,382)
Cash used in investing activities	
Net acquisitions of capital assets	(266,251)
Decrease in trust accounts	(62,209)
	(328,460)
Net cash provided by government	(3,017,842)

The accompanying notes are an integral part of these financial statements.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.

(b) Parliamentary appropriations

The Centre is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Centre do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. See note 5 for a reconciliation between the two bases of reporting.

(c) Expenditure recognition

All expenditures are recorded on the accrual basis.

(d) Revenue recognition

Revenues are recorded in the year in which the transaction occurred. Revenues received but not yet earned are disclosed in Note 8, deferred revenue.

(e) Due from the Consolidated Revenue Fund

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that the CCOHS is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(f) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

(g) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(h) Capital assets

All assets are recorded at their acquisition costs under Public Sector Accounting Board Recommendations. The capitalization of software has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital assets as follows:

Asset Class

Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years

(i) Foreign currency translation

Revenues and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(j) Services received without charge

Estimates of amounts for services received without charge from Government departments are included in expenditures.

(k) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

(l) Employee severance benefits on cessation of employment represent obligations of CCOHS that are normally funded through Treasury Board.

3. Changes in accounting policies

In previous years, the Centre prepared its financial statements in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Liabilities, and a Statement of Cash Flow has been prepared on a full accrual accounting basis. It is neither practical nor possible for the Centre to show comparative amounts other than on the Statement of Financial Position because the information is not available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Revenues

	2002
	\$
Proceeds from sales:	
Subscription - CCINFOdisc	1,224,014
Subscription - specialty discs	472,692
CCINFOweb	464,235
Specialty products - web	383,540
Single copy publications	135,046
Other	21,357
	<u>2,700,884</u>
Projects and collaborative agreements	
Collaborative projects	1,294,303
Contributions to	
inquiries service	454,000
Travel expenses	36,535
	<u>1,784,838</u>
	<u>4,485,722</u>

5. (a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002
	\$
Net cost of operations	3,640,313
Adjustments for items	
not affecting appropriations	
Less	
Amortization	221,246
Inventory used	718
Increase in employee	
severance benefits	46,866
Loss on disposal of fixed assets	846
Bad debts written off	12,776
Services received without charge	
from other Government departments ..	536,248
	<u>2,821,613</u>
Add	
Decrease in deferred revenues	1,344
Accounts receivable -	
net decrease in balance	77,130
Capital acquisitions	266,251
	<u>3,166,338</u>

(b) Source and disposition of authorities (Appropriations)

Parliamentary appropriations voted:	2002
	\$
HRDC - Vote 20	2,255,000
HRDC - Vote 20A	248,864
HRDC - Vote 20B	600,000
Treasury Board vote 15a -	
Collective agreements	12,000
Treasury Board vote 15b -	
Collective agreements	115,000
Treasury Board - Vote 10	46,000
	<u>3,276,864</u>
Less:	
Lapsed appropriation - operating	110,526
Total parliamentary appropriations	
to the Centre used	<u>3,166,338</u>

6. Capital assets and accumulated amortization:

Capital assets at cost	April 1, 2001	Acqui- sitions	Disposal	March 31, 2002
	\$	\$	\$	\$
Computer equipment	1,924,534	70,009	32,855	1,961,688
Furniture and equipment	869,885	13,284	5,771	877,398
Leasehold improvements	632,719			632,719
Software		182,958		182,958
Measuring equipment	2,673			2,673
	<u>3,429,811</u>	<u>266,251</u>	<u>38,626</u>	<u>3,657,436</u>
Accumulated amortization	April 1, 2001	Amorti- zation	Disposal	March 31, 2002
	\$	\$	\$	\$
Furniture and equipment	754,924	35,296	5,771	784,449
Leasehold improvements	632,719			632,719
Software		82,535		82,535
Measuring equipment	2,673			2,673
	<u>3,022,372</u>	<u>221,246</u>	<u>37,780</u>	<u>3,205,838</u>

Net book value	March 31 2002	April 1 2001
	\$	\$
Computer equipment	258,226	292,478
Furniture and equipment	92,949	114,961
Software	100,423	
	<u>451,598</u>	<u>407,439</u>

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

7. Accounts receivable

Current accounts receivable from the sale of goods and services were as follows as at:

	March 31, 2002	April 1, 2001
	\$	\$
Outside parties	261,791	240,616
Government of Canada	10,933	176,986
	<u>272,724</u>	<u>417,602</u>

8. Liabilities

	March 31, 2002	April 1, 2001
	\$	\$
Current liabilities		
Accounts payable and accrued liabilities	508,343	531,120
Accrued salaries and employee benefits	63,546	39,296
	<u>571,889</u>	<u>570,416</u>
Deferred revenues		
Outside parties	109,362	110,706
Allowance for employee benefits		
Vacation pay	268,177	268,177
Employee severance benefits	549,899	503,033
	<u>818,076</u>	<u>771,210</u>

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week's pay for each additional complete year of continuous employment.

The deferred revenue represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods.

9. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business on normal trade terms applicable to all individuals and enterprises except that certain services, as previously defined are provided to the Centre without charge. Revenue includes \$731,537 from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties. Services received without charge from other Government departments amounted to \$536,248.

10. Funds for Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues-projects and collaborative agreements as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statements of CCOHS.

	March 31, 2002
	\$
Balance of funds, beginning of year	252,858
Project funds received during the year	199,582
Grants made to recipients	(268,517)
CCOHS' administration fee	(60,000)
	<u>123,923</u>

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

11. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre received \$6,726 in donations during 2001/2002 bringing donations on hand at the end of March 2002 to \$87,747. These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

12. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Centre and are recognized in the accounts on a current basis. CCOHS' contribution to the plan for 2001/2002 was \$214,690 and is included in the statement of operations.

(b) Employee severance benefits

CCOHS provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CCOHS employee severance benefit plans for the year ended March 31, 2002 was \$58,153.

These benefit plans are not pre-funded and therefore have no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the statement of financial position at March 31, 2002 respecting these benefit plans is \$549,899 (2001 - \$503,033).

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principals as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

August 9, 2002

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the Statement of Financial Position of the Canadian Food Inspection Agency as at March 31, 2002 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 9, 2002

Canadian Food Inspection Agency— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Current assets:			Current liabilities:		
Cash entitlements	44,851	46,420	Accounts payable and accrued liabilities	56,875	58,170
Accounts receivable	8,125	8,360	Vacation pay	20,590	17,279
Consumable supplies (Note 4)	931	1,077	Deferred revenue (Note 6)	1,905	1,412
	53,907	55,857	Current portion of employee severance benefits	3,356	2,433
Capital assets (Note 5)	182,809	179,239		82,726	79,294
			Employee severance benefits	49,924	38,915
			Equity of Canada	104,066	116,887
	236,716	235,096		236,716	235,096

Commitments and contingencies (note 12)

The accompanying notes are an integral part of these financial statements.

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

Canadian Food Inspection Agency— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Revenue:		
Fees, permits and certificates:		
Inspection fees	39,491	37,485
Registrations, permits, certificates	7,845	7,722
Miscellaneous fees and services	2,989	4,332
Establishment license fees	2,034	2,165
Grading	261	205
Other:		
Administrative monetary penalties	607	268
Interest on overdue accounts	172	173
Gains on disposal of capital assets	6	184
Total revenues	53,405	52,534
Expenses:		
Operating and administration:		
Salaries and employee benefits (Note 7)	383,123	307,416
Professional and special services	33,638	27,980
Travel and relocation	22,854	19,558
Amortization of capital assets	16,391	15,110
Accommodation	15,565	15,182
Utilities, materials and supplies	14,701	11,856
Repairs	10,531	9,012
Furniture and equipment	9,196	7,614
Communication	5,697	2,906
Information	3,259	1,496
Equipment rentals	1,736	1,310
Miscellaneous	65	4,557
	516,756	423,997
Grants and contributions:		
Compensation payments (Note 9)	24,394	18,005
Other	1,304	468
	25,698	18,473
Total expenses	542,454	442,470
Net cost of operations	(489,049)	(389,936)

The accompanying notes are an integral part of these financial statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Equity of Canada, beginning balance	116,887	104,583
Addition: assets transferred without charge by a Government department (Note 5)		19,767
Net cost of operations	(489,049)	(389,936)
Parliamentary appropriations used (Note 3)		
Operating	429,520	342,726
Capital	8,279	7,555
	437,799	350,281
Services provided without charge by other Government departments (Note 11)	38,429	32,192
Equity of Canada, ending balance (Note 8)	104,066	116,887

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(489,049)	(389,936)
Non-cash items:		
Amortization of capital assets	16,391	15,110
Services provided without charge by other Government departments	38,429	32,192
Gain on disposal of capital assets	(6)	(184)
Net change in non-cash working capital	2,890	33,216
Increase in employee severance benefits	11,932	1,593
	(419,413)	(308,009)
Investing activities:		
Acquisition of capital assets	(20,426)	(24,469)
Proceeds from disposal of assets	471	944
	(19,955)	(23,525)
Financing activities:		
Parliamentary appropriations—Operating	429,520	342,726
Parliamentary appropriations—Capital	8,279	7,555
	437,799	350,281
Increase (decrease) in cash entitlements for the year	(1,569)	18,747
Cash entitlements, beginning of year	46,420	27,673
Cash entitlements, end of year	44,851	46,420

The accompanying notes are an integral part of these financial statements.

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes:

The Canadian Food Inspection Agency (the "Agency") was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency's activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency's cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency's fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

(c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Capital assets:

Capital assets are recorded at historical cost or management's estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

<u>Asset</u>	<u>Useful life</u>
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leaseholds improvements	Lease term

Amounts included in assets under construction are transferred to the appropriate capital asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through the Treasury Board.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the valuation of capital assets are the most significant items where

estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Net cost of operations	489,049	389,936
Less: items not requiring use of appropriations:		
Amortization of capital assets	(16,391)	(15,110)
Services provided without charge by other Government departments	(38,429)	(32,192)
Gain on disposal of capital assets	6	184
	<u>434,235</u>	<u>342,818</u>
Proceeds from disposal of assets	(471)	(944)
Net changes in future funding requirements (Note 8)	(16,391)	(16,062)
Capital asset acquisitions funded by operating appropriation	<u>12,147</u>	<u>16,914</u>
Funded by operating appropriations	429,520	342,726
Capital asset acquisitions funded by Capital appropriation	<u>8,279</u>	<u>7,555</u>
Total parliamentary appropriations used ...	<u>437,799</u>	<u>350,281</u>

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 25—Operating expenditures	369,176	294,118
Statutory contributions to employee benefit plans and compensation payments	75,108	60,095
	<u>444,284</u>	<u>354,213</u>
Vote 30—Capital expenditures	15,763	18,937
	<u>460,047</u>	<u>373,150</u>
Less:		
Lapsed appropriation—Operating	(14,764)	(11,487)
Lapsed appropriation—Capital	(7,484)	(11,382)
	<u>(22,248)</u>	<u>(22,869)</u>
Total parliamentary appropriations used ...	<u>437,799</u>	<u>350,281</u>

4. Consumable supplies:

Consumable supplies consist of the following:

	2002	2001
	(in thousands of dollars)	
Laboratory materials and supplies	781	777
Livestock	150	300
	<u>931</u>	<u>1,077</u>

5. Capital assets:

	2002			2001		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,334		3,334	3,348		3,348
Buildings	236,764	110,830	125,934	239,008	106,121	132,887
Machinery and equipment	36,225	18,258	17,967	33,035	16,303	16,732
Computer equipment and software	26,470	12,207	14,263	20,142	8,006	12,136
Vehicles	19,874	12,001	7,873	18,183	11,760	6,423
Assets under construction	11,806		11,806	6,981		6,981
Leasehold improvements	2,201	569	1,632	838	106	732
	<u>336,674</u>	<u>153,865</u>	<u>182,809</u>	<u>321,535</u>	<u>142,296</u>	<u>179,239</u>

Net capital asset acquisitions of \$15,139,000 for the 2002 fiscal year (2001—\$42,075,000) include \$20,426,000 (2001—\$44,236,000) of additions and \$5,287,000 (2001—\$2,161,000) of disposals. The capital asset additions in 2001 include two laboratories and their related assets transferred without charge by Health Canada with a net book value of \$19,767,000.

6. Deferred revenue:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,412	1,116
Add: amounts received from external organizations	1,129	1,515
Less: revenues recognized in the year	(636)	(1,219)
Balance, end of year	<u>1,905</u>	<u>1,412</u>

7. Salaries and employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation (PSSA) Plan and severance pay:

	2002	2001
	(in thousands of dollars)	
Contributions to the PSSA	35,935	30,784
Employee severance benefits	<u>1,838</u>	<u>1,747</u>

The ratio of employer to employee contributions toward the PSSA is 2.6:1.

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

8. Equity of Canada:

Included in the total Equity of Canada of \$104,066,000 (2001—\$116,887,000) as at March 31 is \$78,743,000 (2001—\$62,352,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is \$16,391,000. Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

9. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled \$24,394,000 (2001—\$18,005,000).

10. Year 2000 repayable appropriation:

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an increase of its appropriation with the Treasury Board in the amount of \$15,400,000. The funding was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

In total, the Agency has spent \$12,539,000 with respect to the Year 2000 Government Wide Mission Critical Systems. The remaining \$2,861,000 of the \$15,400,000 funding was used for expenditures of an operating nature.

The first of three equal annual consecutive installments in the amount of \$5,133,000 was repaid by the Agency in fiscal 2002 through a mandatory decrease in the Agency's parliamentary appropriations.

11. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space, assets and services which were obtained without charge from other government departments and agencies; the value of those services aggregated about \$38 million (2001—\$32 million).

The total value of services provided by related parties, including services provided without charge totaled \$91 million (2001—\$68 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2002	2001
	(in thousands of dollars)	
Public Works and		
Government Services Canada	47,232	32,971
Treasury Board	24,765	16,314
Agriculture and Agri-food Canada	9,100	8,500
Health Canada	3,571	4,574
Department of Justice	1,520	2,511
Canada Customs and Revenue Agency	3,082	1,078
Other	1,464	2,280
	<u>90,734</u>	<u>68,228</u>

Accounts payable and accrued liabilities include amounts payable of \$12,428,000 (2001—\$13,809,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled \$916,000 (2001—\$429,000) and are included in accounts receivable.

Canadian Food Inspection Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

12. Commitments and contingencies:

- (a) At March 31, 2002, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Capital projects	1,576	829				2,405
Operating leases	237	218	150	110	51	766
Other agreements	1,281	207	22			1,510
Total	3,094	1,254	172	110	51	4,681

- (b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at \$188 million (2001—\$82 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.
- (c) During the year, the Agency continued to conduct environmental assessments of its potentially contaminated sites and carried out remedial actions where required; remedial costs were not significant. The Agency will carry out environmental assessments of its remaining potentially contaminated sites next year. The nature and extent of contamination, if any, of those remaining sites is not determinable at this time. However, management believes the amounts will not be significant. Accordingly no amounts have been recorded in the financial statements.
- (d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

Canadian Institutes of Health Research

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2002 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

ROBERT ZELLER, CMA
Manager, Corporate Finance

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

July 19, 2002

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH
AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the corporation as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 19, 2002

Canadian Institutes of Health Research— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payables and accrued liabilities	3,444	2,388
Due from the Consolidated Revenue Fund	4,644	4,198	Allowances for employee vacation and compensatory benefits	495	437
Accounts receivable	183	60	Deferred revenue (Note 5)	1,384	1,810
Advances	343	81	Allowance for employee severance benefits	1,485	1,195
Total financial assets	5,170	4,339	Total liabilities	6,808	5,830
Non-financial assets			Net assets (note 6)	341	(1,301)
Prepaid expenses	24				
Capital assets (Note 4)	1,955	190	Total liabilities and net assets	7,149	4,529
Total non-financial assets	1,979	190			
Total assets	7,149	4,529			
Contingencies (note 7)					
Commitments (Note 8)					

The accompanying notes and schedule form an integral part of these statements.

Approved by CIHR:

DR. ALAN BERNSTEIN, O.C., FRSC
President

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research— *Continued*

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002
Revenues	
Donations	4,000
Endowments for health research	65
Other	11
Total revenues	4,076
Expenses	
Grants and awards	
Open competitions (Note 9 and Schedule 1)	376,206
Strategic initiatives (Note 9 and Schedule 1)	59,324
Institute support grants	13,000
Canada research chairs	21,200
Networks of centres of excellence	24,810
Donations for research	4,000
	498,540
Less: refunds of previous years' expenditures	(1,403)
Total grants and awards	497,137
Operations and administration	
Salaries and employee benefits	13,291
Professional and special services	7,812
Travel	3,211
Information services—Communications	1,301
Furniture and equipment	1,253
Accommodation	629
Other expenses	1,888
Total operations and administration	29,385
Total expenses	526,522
Net cost of operations	522,446
Net liabilities, beginning of the year	(1,301)
Net cash provided by Government	522,145
Change in due from Consolidated Revenue Fund	446
Services provided without charge by other Government departments (Note 10)	1,497
Net assets, end of the year (Note 6)	341

The accompanying notes and schedule form an integral part of these statements.

STATEMENT OF CASH FLOW **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002
Operating activities	
Net cost of operations	522,446
Non-cash items included in net results	
Amortization of capital assets	106
Services provided without charge by other Government departments	1,497
	1,603
Statement of financial position adjustments	
Change in total liabilities	978
Change in accounts receivable	(123)
Change in prepaid expenses	(24)
	831
Net cash used in operating activities	520,012
Investing activities	
Acquisitions of capital assets	1,871
Increase in advances	262
Net cash used in investing activities	2,133
Net cash provided by Government	522,145

The accompanying notes and schedule form an integral part of these statements.

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results. Its 13 Institutes focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs.

Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research—biomedical, clinical, health services and health populations—and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

- (a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 11 provides a high-level reconciliation between the two bases of reporting.
- (b) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.
- (c) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- (d) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.
- (e) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
 - Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
 - Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded through Treasury Board.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

- Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the Net Assets.

(f) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision is made for receivables, where the recovery is considered uncertain.

(g) Capital assets—All tangible assets having an initial cost of \$5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset</u>	<u>Useful life</u>
Informatics hardware and software	3-5 years
Machinery and equipment	10 years
Motor vehicles	5 years

(h) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.

(i) Refunds of previous years' expenditures—These are recorded as a reduction in expenses when received.

(j) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant

items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

3. Changes in accounting policies

In previous years, the CIHR prepared only a Statement of Operations in accordance with the reporting requirement and standards established by the Receiver General for Canada for departmental corporations. That statement was basically prepared on a modified cash basis of accounting. However, departments including departmental corporations are now required to produce a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flows on a full-accrual accounting basis.

It is neither practical nor possible for CIHR to show comparative amounts for the Statement of Operations and Net Asset/Liability or the Statement of Cash Flow because the information is not readily available and any estimation of previous years would not be able to be substantiated with any degree of precision.

The opening balance for the previous year for Deferred Revenue (previously referred to as trust funds) has been changed to conform to the new reporting requirements. An amount of \$75,000 has been reclassified from deferred revenue to an endowment account, which is now treated as a restricted asset and included as part of Net Asset/Liability as shown in Note 6.

In prior years, CIHR recognized expenditures relating to employee severance benefits on a cash basis. During the year, CIHR retroactively changed its accounting policy with respect to employee severance benefits to that described in Note 2(e).

4. Capital Assets

Capital asset class	Opening cost	Additions	Amortization	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
	(in thousands of dollars)					
Informatics hardware	165	832	82	128	869	119
Informatics software		396	15	15	381	
Machinery and equipment	55	12	6	10	57	51
Motor vehicles	23		3	6	17	20
Work-in-progress		631			631	
Totals	243	1,871	106	159	1,955	190

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

5. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. These monies remain as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments. The transactions relating to these accounts are as follows:

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,807	1,476
Add:		
Donations received	3,535	3,466
Interest earned	37	54
Less:		
Grants paid	4,000	3,189
Balance, end of the year	1,379	1,807
Interest on endowments for health research		
Balance, beginning of the year	3	10
Add:		
Interest earned	2	4
Less:		
Grants paid		11
Balance, end of the year	5	3
Total deferred revenue	1,384	1,810

6. Net assets

Included in the net assets are two endowments for health research. These endowments are treated as internally restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Endowments for health research, beginning of the year	75	75
Endowment received	65	
Endowments for health research, end of the year	140	75
Unrestricted net assets (liabilities)	201	(1,376)
Net assets	341	(1,301)

7. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be \$750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at \$50,000. In management's opinion, the outcome of this litigation is not presently determinable.

8. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2002-2003	491,963
2003-2004	385,365
2004-2005	264,242
2005-2006	147,811
2006-2011	116,832
	<u>1,406,213</u>

9. Open Competitions Research and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs through two funding mechanisms. Open competitions refer to competitions in each of these programs which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise. Strategic Initiatives, in addition to being classified under the family of CIHR funding programs shown in Schedule 1, are also categorized under the types of Strategic Initiatives listed below. There are two main categories of Strategic Initiatives: CIHR Initiatives and Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

The Strategic Initiatives expenditures for the year ended 31 March 2002 are as follows:

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

(in thousands of dollars)

CIHR initiatives	
University-industry program	2,499
CIHR/Canada's research-based pharmaceutical companies health program	6,913
Regional partnership program	3,707
Genomics research program	6,270
HIV/AIDS research program	12,756
Research initiative on hepatitis C	803
Institutional and establishment development grants	4,054
Rural health	558
Intellectual property management	2,000
Proof of concept principles	4,330
Capacity for applied and development research and evaluation (CADRE)	1,554
Health research partnership program	3,686
Strategic training initiative in health research	823
Aboriginal capacity and developmental research environments (ACADRE)	849
Other strategic initiatives	4,432
	<u>55,234</u>
Institute initiatives	
Special initiative in cystic fibrosis research	39
Short-term exchange program	15
Health research programs of excellence	231
Knowledge translation	149
New emerging teams	520
Financing health care in changing public expectations	43
Needs, gaps and opportunities assessments	550
Gene environment interactions in circulatory and respiratory diseases	269
New perspectives in gender and health	156
Improved access for marginalized groups	54
IAPH strategic initiatives	150
Training awards	96
National network for aboriginal mental health research	95
Gene-therapy neurological diseases	750
Strategic training initiative in health research	797
Aboriginal capacity and developmental research environments (ACADRE)	176
	<u>4,090</u>
Total strategic initiatives	<u>59,324</u>

10. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

(in thousands of dollars)

Accommodation services provided by Public Works and Government Services Canada	629
Contributions covering employer share of employees' insurance premiums and costs paid by Treasury Board Secretariat	808
Audit services provided by the Office of the Auditor General	60
Total	<u>1,497</u>

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Concluded

11. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	March 31, 2002
	(in thousands of dollars)
Net cost of operations	522,446
Adjustments for items	
affecting net results but	
not affecting appropriations	
Less: items recorded as expenses but	
not affecting appropriations	
Grants funded from donations	4,000
Services provided without charge	1,497
Employee severance benefits	290
Amortization	106
Vacation pay	100
Bad debts	14
Refunds of previous years' expenditures—	
grants and awards	(1,403)
Refunds of previous years' expenditures—Operations	
and administration	(41)
Adjustments of previous	
years payable	(257)
Retroactive salaries	(41)
Time off in lieu	(1)
	4,264
Add: items recorded as revenue	
but not affecting appropriations	
Donations	4,000
Endowment bequest	65
Other	5
	4,070
Adjustments for items	
not affecting net results	
but affecting appropriations	
Add: capital acquisitions	1,871
Prepaid expenses	24
	1,895
Total Parliamentary appropriations used	524,147

(b) Reconciliation to Parliamentary appropriations voted

	March 31, 2002
	(in thousands of dollars)
Parliamentary appropriations voted:	
Vote 10—Operating expenditures	19,748
Supplementary Vote 10a	13,216
Transfer from Treasury Board Vote 10	75
Transfer from Treasury Board Vote 15	97
	33,136
Less: lapsed appropriation	5,496
	27,640
Vote 15—Grants	408,885
Supplementary Vote 15a	109,832
	518,717
Less: lapsed appropriation	24,177
	494,540
Statutory contributions to	
employee benefit plans	1,967
Total parliamentary appropriations used	524,147

Canadian Institutes of Health Research— Concluded

SCHEDULE 1 TO THE FINANCIAL STATEMENTS— GRANTS AND AWARDS

	Open competitions (Note 9)	Strategic initiatives (Note 9)
	(in thousands of dollars)	
Grants		
Operating grants	229,746	23,318
Clinical trials	17,553	5,468
Maintenance and equipment	10,196	
Special projects	683	4,455
Groups	38,822	3,376
Development grants		3,220
Community alliance for health research	5,740	
Strategic training initiative in health research	85	1,620
Interdisciplinary health research team	9,026	1,019
CADRE—Research grants		125
Centre grants		1,025
Opportunity grants		60
Retraining grants		50
Seed grants		46
Establishment grants		834
Short-term exchange program		15
	<u>311,851</u>	<u>44,631</u>
Salary support		
Development grants	39	
Research chairs		812
Career awards		345
Distinguished investigators	1,843	62
Senior investigators	3,552	440
Investigators	9,007	1,109
New investigators	13,758	1,647
Clinician scientists 2	1,065	8
Senior research fellowships 2	491	
CADRE—Salary awards		895
	<u>29,755</u>	<u>5,318</u>
Research training		
Clinician scientists 1	1,285	
Centennial fellowships	75	
Postdoctoral fellowships	18,788	3,875
Studentships	3,184	280
MD/PhD studentships	924	57
Doctoral research awards	7,860	774
Summer research award	678	192
Senior research fellowships 1	1,022	
CADRE—Regional training centre		479
CIHR science writer scholarships	62	
	<u>33,878</u>	<u>5,657</u>
Travel and exchange		
Visiting scientists	102	
Symposia and workshops	232	65
	<u>334</u>	<u>65</u>
Other activities		
President's fund	388	
Other grants		3,653
	<u>388</u>	<u>3,653</u>
	<u>376,206</u>	<u>59,324</u>

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission for the year ended March 31, 2002 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as Commission policies and statutory requirements.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Commission and to the Minister of Natural Resources Canada.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice President, Corporate Services

June 5, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001
	\$	\$
ASSETS		
Current assets:		
Due from the CRF	3,952,658	4,751,020
Accounts receivable (Note 5)	2,050,090	3,667,937
Prepaid expenses	54,605	3,832
	6,057,353	8,422,789
Non-current assets		
Capital assets (Note 6)	1,171,313	518,280
Total assets	7,228,666	8,941,069

Commitments and Contingencies (Note 12).

The accompanying notes are an integral part of these financial statements.

Approved by:

LINDA J. KEEN
President and CEO

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND
THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2002 and the statements of operations, deficit and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 5, 2002

LIABILITIES AND DEFICIT

	2002	2001
	\$	\$
Current liabilities:		
Accounts payable and accrued liabilities	4,111,417	4,917,928
Vacation pay	2,577,732	2,683,939
Deferred revenues (Note 7)	19,210,186	14,884,143
Employee severance benefits (Note 13)	1,803,233	1,047,646
	27,702,568	23,533,656
Non-current liabilities		
Employee severance benefits (Note 13)	5,646,354	5,155,218
	33,348,922	28,688,874
Deficit	(26,120,256)	(19,747,805)
Total liabilities and deficit	7,228,666	8,941,069

Canadian Nuclear Safety Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
License fees	37,708,642
Contract projects	472,338
Other	37,878
Total revenues	38,218,858
Expenses (Note 8)	
Health, safety, security and environmental protection	60,359,015
Non-proliferation and safeguards	5,058,872
Total expenses	65,417,887
Net cost of operations (Note 4)	(27,199,029)

The accompanying notes are an integral part of these statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2002
	\$
Balance at beginning of year	(19,747,805)
Net cost of operations	(27,199,029)
Services provided without charge (Note 10)	6,544,557
Net cash provided by Government (Note 4)	15,080,383
Change in due from CRF	(798,362)
Balance at end of year	(26,120,256)

The accompanying notes are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net cost of operations	(27,199,029)
Non-cash items	
Amortization of capital assets	188,039
Services provided without charge by Government departments and agencies	6,544,557
Net gain on disposal of capital assets	25,345
Net change in non-cash working capital balances ..	5,735,986
Change in non-current employee severance benefits	491,136
Cash used in operating activities	(14,213,966)
Investing activities	
Acquisitions of and improvements to capital assets ..	(883,796)
Proceeds on disposal of surplus assets	17,379
Cash used in investing activities	(866,417)
Net cash provided by Government (Note 4)	(15,080,383)

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Nuclear Energy Act* prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 14). The number of installations requiring insurance coverage is 14.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of licence applications, compliance inspections and the development of licence standards. Current fees are based on expenditures for 1992/93 regulatory activities. Educational institutions, publicly funded nonprofit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC is currently reviewing its cost recovery program and plans to implement new cost recovery fee regulations next year.

2. Significant accounting policies

(a) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted, and net cash provided by Government.

(c) Revenue recognition

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally one or two years). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. Licence fees received for future year licence periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

(d) Due from the CRF

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the CRF represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset class</u>	<u>Amortization period</u>
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Office and laboratory furniture and equipment	5 to 10 years

(f) Employee severance benefits

The CNSC liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

(g) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(h) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

(i) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(j) Grants and contributions

Grants are recognized in the year in which payment is due, while contributions are recognized in the year in which the recipient has met the eligibility criteria.

(k) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 14 of these financial statements.

3. Changes in accounting policies

In prior years, the CNSC prepared its financial statements on a modified cash basis. This is the first year that the CNSC has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the CNSC's financial statement consisted of a Statement of Operations and notes to the statement. The CNSC's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Deficit, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statements of Operations, Deficit and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the CNSC recognized expenditures relating to employee accumulated vacation pay on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee accumulated vacation pay to that described in note 2g.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(c) Employee severance benefits

In prior years, the CNSC recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2f.

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal 2002, the CNSC retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2e. During the year, capital asset acquisitions in the amount of \$883,796 which would have previously been expensed have been capitalized. Amortization expense in the amount of \$188,039 has been recorded in the statement of operations.

4. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	2002
	\$
Net cost of operations	(27,199,029)
Items not charged to vote:	
Amortization	188,039
Vacation pay - accrual	(106,207)
Services provided without charge by other Government departments and agencies	6,544,557
Revenues	(38,218,858)
Change in employee severance benefits	1,246,723
Other expenses	(2,452)
	(30,348,198)
Items not charged to revenue/expense:	
Capital asset acquisitions	(883,796)
Prepays (excluding accountable advances)	(36,408)
	(920,204)
Total parliamentary appropriations used	(58,467,431)

(b) Reconciliation to parliamentary appropriations voted

	2002
	\$
Parliamentary appropriations voted:	
Vote 20 - CNSC	
Operating expenditures	43,774,000
Supplementary vote 20a	5,531,578
Supplementary vote 20b	2,231,680
Transfer from Treasury Board Vote 10	33,000
Transfer from Treasury Board Vote 15	4,316,000
	55,886,258
Less: lapsed appropriation	2,959,996
	52,926,262
Statutory	
Spending of proceeds from disposal of surplus assets	169
Contributions to employee pension and non-pension benefit plans	5,541,000
Total parliamentary appropriations used	58,467,431

(c) Reconciliation to net cash provided by Government

	2002
	\$
Net cash provided by Government	15,080,383
Revenues (non-respendable)	38,218,858
Net change in non-cash working capital balances charged to vote	5,123,014
Refunds of prior years' expenditures	45,176
Total parliamentary appropriations used	58,467,431

5. Accounts receivable

The CNSC records receivables from three main sources:

- (i) Licence fees
- (ii) GST recoverable from CCRA
- (iii) Other

Amounts due under each of these categories are as follows:

	2002	2001
	\$	\$
Licence fees	1,097,603	2,466,912
GST recoverable from CCRA	930,906	1,298,956
Other	245,652	126,140
Gross receivables	2,274,161	3,892,008
Allowance for doubtful accounts	224,071	224,071
Net receivables	2,050,090	3,667,937

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

6. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Informatics equipment and software	553,381	186,635	(81,557)	658,459
Motor vehicles	519,403	108,254	(100,000)	527,657
Office and laboratory furniture and equipment	239,810	588,907	(10,000)	818,717
	<u>1,312,594</u>	<u>883,796</u>	<u>(191,557)</u>	<u>2,004,833</u>

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Informatics equipment and software	366,846	63,414	(48,606)	381,654
Motor vehicles	360,450	57,354	(100,000)	317,804
Office and laboratory furniture and equipment	67,018	67,271	(227)	134,062
	<u>794,314</u>	<u>188,039</u>	<u>(148,833)</u>	<u>833,520</u>
Net capital assets	<u>518,280</u>	<u>695,757</u>	<u>(42,724)</u>	<u>1,171,313</u>

7. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenues are recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenues.

	2002
	\$
Balance at beginning of year	14,884,143
Less: revenues included in licence fees in the year	(13,875,155)
Add: fees received in the year for future year licence periods	18,201,198
Balance at end of year	<u>19,210,186</u>

8. Summary of expenses by major classification

	2002
	\$
Salaries and employee benefits	45,130,540
Professional and special services	7,854,798
Accommodation	4,084,802
Travel and relocation	2,972,712
Furniture and equipment	1,546,962
Repairs	839,918
Communication	839,460
Utilities, material and supplies	695,151
Information	603,118
Commission members' expenses	257,406
Grants and contributions	246,557
Amortization of capital assets	188,039
Equipment rentals	154,135
Miscellaneous	4,289
	<u>65,417,887</u>

9. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

During the year, the CNSC expensed \$14,281,390 and recognized revenues of \$3,152,656 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of \$6,544,557 as described in note 10.

10. Services provided without charge

During the year, the CNSC also received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	\$
Accommodation provided by Public Works & Government Services Canada ..	3,481,958
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	2,687,128
Salary and associated costs of legal services provided by Justice Canada	212,700
Audit services provided by the Office of the Auditor General of Canada	95,000
Other	67,771
	<u>6,544,557</u>

11. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments. In 2002, the value of these licences amounted to \$2,497,753 (2001 - \$2,606,515).

12. Commitments and contingencies

(a) Commitments

The CNSC has commitments for operating leases of equipment of approximately \$320,036 for future years.

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately \$55,325,000 were still pending at March 31, 2002. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

13. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The Commission's contribution to the plan was \$3,751,257 for the year ended March 31, 2002.

(b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CNSC's employee severance benefit plans for the year ended March 31, 2002 was \$1,246,723.

These benefit plans are not pre-funded and therefore have no assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is \$7,449,587 (2001—\$6,202,864).

14. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy. The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, and damages arising from normal emissions. NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full \$75 million of liability imposed by the NLA. As of March 31, 2002 the total supplementary insurance coverage is \$515,500,000 (2001—\$590,000,000).

Canadian Nuclear Safety Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2 k), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account. During the year, the following activity occurred in this account.

	2002
	\$
Opening balance	551,921
Receipts deposited	1,500
Closing balance	553,421

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)

	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations
	\$	\$	\$	\$
Licensing & certification activities				
Power reactors	26,871,152		26,871,152	30,114,644
Non-power reactors	900,305	133,007	1,033,312	1,596,312
Nuclear research & test establishments	1,493,278		1,493,278	1,713,271
Particle accelerators	115,140		115,140	319,488
Uranium processing facilities	862,101		862,101	1,174,541
Nuclear substance processing facilities	282,432		282,432	496,918
Heavy water plants	246,473		246,473	101,322
Radioactive waste facilities	374,618		374,618	878,485
Fusion facilities	170,625		170,625	244,826
Class I nuclear facilities	31,316,124	133,007	31,449,131	36,639,807
Class II nuclear facilities	77,527	640,950	718,477	890,545
Dosimetry services	76,742	3,337	80,079	377,197
Uranium mines & mills	2,688,367		2,688,367	3,276,647
Nuclear substances, prescribed equipment	3,344,487	1,713,561	5,058,048	9,133,556
Certification	205,396	6,898	212,294	1,204,641
Total licensing & certification	37,708,643	2,497,753	40,206,396	51,522,393
Non licensing & certification activities				
Contract projects	479,688		479,688	943,431
International obligation & cooperation				6,285,285
Other regulatory activities	30,527		30,527	6,666,778
Total non licensing & certification activities	510,215		510,215	13,895,494
Total	38,218,858	2,497,753	40,716,611	65,417,887

Canadian Polar Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON
Chairperson

STEVEN C. BIGRAS
Executive Director

June 26, 2002

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN
DEVELOPMENT

I have audited the Statement of financial position of the Canadian Polar Commission as at March 31, 2002 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 2002

Canadian Polar Commission—Continued

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES AND NET ASSETS		
Financial assets			Liabilities		
Due from the CRF	29,141	107,870	Accounts payable and accrued liabilities	29,920	109,630
Accounts receivable	18,020	32,410	Vacation pay accrual	17,103	16,003
Prepaid expense		11,074	Employee severance benefits (Note 8b)	63,473	62,090
Petty cash	600	600			
	47,761	151,954		110,496	187,723
Non-financial assets			Net assets	20,370	62,186
Capital assets (Note 5)	83,105	97,955			
	130,866	249,909		130,866	249,909

Commitments (Note 9)

The accompanying notes form an integral part of these financial statements.

Approved by:

PETER JOHNSON

Chairperson

MICHAEL P. ROBINSON

Board Member

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2002
	\$
Expenses	
Salaries and employee benefits	383,475
Professional and special services	244,352
Travel and relocation	133,968
Accommodation	113,576
Honoraria to board members	35,405
Printing and publishing	34,667
Amortization of capital assets	21,152
Telephone and telecommunications	14,820
Postage and courier service	11,330
Contributions	10,000
Office expenses and equipment	6,950
Materials and supplies	6,935
Net cost of operations (Note 4a)	1,016,630

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET ASSETS
FOR THE YEAR ENDED MARCH 31

	2002
	\$
Net assets beginning of year	62,186
Net cost of operations	(1,016,630)
Services provided by other Government departments and agencies without charge	32,782
Net cash provided by government (Note 4c)	1,028,347
Change in due from the CRF	(78,729)
Amortization of accommodation rebate	(7,586)
Net assets end of year	20,370

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission—Continued

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net cost of operations	(1,016,630)
Non-cash items included in net cost of operations	
Services provided by other Government departments and agencies without charge	32,782
Amortization of capital assets	21,152
Increase in employee severance benefits	1,383
Amortization of accommodation rebate	(7,586)
Net change in non-cash working capital	(53,146)
Cash used in operating activities	(1,022,045)
Investing activities:	
Acquisitions of capital assets	(6,302)
Cash used in investing activities	(6,302)
Net cash provided by Government (Note 4c)	(1,028,347)

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

(a) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and expenses reported in the financial statements. At the time of preparation of these statements, management believes the financial statements and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of financial position and the statement of net assets are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted and net cash provided by Government.

(c) Due from the CRF

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge liabilities recognized in its financial statements.

(d) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Useful life
Informatics equipment and software	5 years

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—
Continued****(f) Vacation pay**

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to net assets. These include services such as: contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat, audit services provided by the Office of the Auditor General, and salary and associated costs of human resource management provided by Indian Affairs and Northern Development.

(h) Employee severance benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through the Treasury Board.

(i) Pension benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(j) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

3. Changes in accounting policies

In prior years, the Commission prepared its financial statements on a modified cash basis. This is the first year that the Commission has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years the Canadian Polar Commission's financial statement consisted of a Statement of Operations and notes to the statement. The Commission's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Assets, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statement of Operations, Net Assets, and Cash Flow because the information is not readily available and any estimation of previous year's amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the Commission recognized expenditures relating to employee accumulated vacation pay on a cash basis. During the year, the Commission changed its accounting policy for employee accumulated vacation pay to that described in note 2(f). As a result, the current year net expenses and liabilities increased by \$1,100.

(c) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Commission retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful life as detailed in note 2(e). During the year, capital asset acquisitions in the amount of \$6,302 which would have previously been expensed have been capitalized. Amortization expense in the amount of \$21,152 has been recorded in the statement of operations. As a result, expenses have increased by \$14,850.

(d) Employee severance benefits

In prior years the Canadian Polar Commission recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Canadian Polar Commission retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2(h). As a result, the current year expenses and liabilities increased by \$1,383.

Canadian Polar Commission—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	2002
	\$
Net cost of operations	1,016,630
Items expensed but not charged to vote:	
Services provided without charge by other Government departments and agencies	(32,782)
Change in vacation pay accrual	(1,100)
Change in severance benefits	(1,383)
Amortization of capital assets	(21,152)
Amortization of accommodation rebate	7,586
Other adjustments	18,215
	<u>986,014</u>
Item not expensed but charged to vote:	
Capital asset acquisitions	6,302
Total appropriations used	<u>992,316</u>

(b) Reconciliation to Parliamentary appropriations voted

	2002
	\$
Indian Affairs and Northern Development—	
Vote 50	890,000
Supplementary Vote 50a	41,642
Transfer from Treasury Board—Vote 15	6,000
	<u>937,642</u>
Less: lapsed amount	8,326
	<u>929,316</u>
Statutory contributions to employee benefit plans	63,000
Total appropriations used	<u>992,316</u>

(c) Reconciliation to net cash provided by Government

	2002
	\$
Net cash provided by Government	1,028,347
Net change in non-cash working capital charged to vote	(54,246)
Other adjustments	18,215
Total appropriations used	<u>992,316</u>

5. Capital assets

Cost	April 1, 2001	Acquisitions	March 31, 2002
	\$	\$	\$
Informatics equipment and software ..	102,204	6,302	108,506
Accumulated amortization	April 1, 2001	Current year amortization	March 31, 2002
	\$	\$	\$
Informatics equipment and software ..	4,249	21,152	25,401
Net book value	97,955		83,105

6. Related party transactions

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provide without charge. During the year the Canadian Polar Commission expensed \$225,292 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of \$32,782 as described in Note 7. Additionally, the Commission has accounts receivable of \$18,020 from other departments, agencies and Crown corporations.

7. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	\$
Salary and associated costs of human resource management by DIAND	3,800
Audit services provided by the Office of the Auditor General	12,000
Public service health and dental plans provided by Treasury Board	16,982
	<u>32,782</u>

Canadian Polar Commission—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****8. Employee future benefits****(a) Pension benefits**

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the plan was \$42,651 for the year ended March 31, 2002.

(b) Employee severance benefits

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plans for the year ended March 31, 2002 was \$1,383.

These benefit plans are not pre-funded and therefore have no related assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is \$63,473 (2001—\$62,090).

9. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately \$386,530 for future years.

Minimum future lease payments are as follows:

	\$
2002-2003	119,612
2003-2004	119,612
2004-2005	119,612
2005-2006	21,874
2006-2007	5,820
Total	386,530

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as departmental policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

July 25, 2002

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION ACCIDENT INVESTIGATION AND SAFETY BOARD AND TO THE PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the Statement of Operations of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 25, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	2,742	991
Cash		5	Allowances for employee benefits	814	760
Due from the CRF	2,735	977	Employee severance pay	3,099	3,028
Receivables (Schedule 1)	66	15	Total liabilities	6,655	4,779
Advances (Schedule 2)	49	8			
Total financial assets	2,850	1,005			
Non-financial assets			Net assets	505	466
Prepayments	25	51			
Inventories not for resale	166	109			
Capital assets (Schedule 3)	4,119	4,080			
Total non-financial assets	4,310	4,240			
Total assets	7,160	5,245	Total liabilities and net assets	7,160	5,245

Contingent liabilities and commitments (note 4 and Schedule 4 respectively)

The accompanying notes and schedules are an integral part of these financial statements.

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	Estimates	Actual
Revenues		
Sales of goods and services		69
Other non-tax revenues		8
Total revenues		77
Expenses		
Salaries and wages	15,808	18,151
Employee benefit plans	4,290	4,718
Professional and special services	2,336	3,860
Transportation and communications	1,288	1,892
Accommodation	1,556	1,566
Amortization		912
Information	234	666
Utilities, materials and supplies	575	601
Purchased repair and upkeep	383	452
Construction and/or acquisition of machinery and equipment	98	138
Rentals	343	107
Miscellaneous expenses	5	3
Total expenses	26,916	33,066
Net operating results	(26,916)	(32,989)
Other income (Note 7)		237
Other expenses (Note 7)		237
Net results	(26,916)	(32,989)
Net assets beginning of year	466	466
Net cash provided by Government	21,604	28,251
Change in due from the CRF		1,758
Services provided without charge	2,795	3,019
Net assets end of year	(2,051)	505

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operating activities:	
Net results	32,989
Non-cash items included in net results	
Services provided without charge	3,019
Amortization of capital assets	912
Loss on disposal of assets	5
	3,936
Statement of financial position adjustments	
Change in liabilities	1,876
Change in cash, receivables, prepayments and inventories	(82)
Change in advances	(3)
	1,791
Cash applied to operating activities	27,262
Investing activities	
Net acquisitions of capital assets	989
Cash applied to investing activities	989
Net cash provided by Government	28,251

The accompanying notes and schedules are an integral part of these statements.

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the CTAISB is to advance transportation safety. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations, including where necessary public inquiries into selected occurrences, the CTAISB may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

- (a) These financial statements have been prepared in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.
- (b) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Schedule 5 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 6 provides a high-level reconciliation between the two bases of reporting.
- (c) As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

- (d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in the Statement of Financial Position as deferred revenue.
- (e) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded through the Treasury Board.
- (f) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.
- (g) Contributions to Superannuation plans—Are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.
- (h) Services provided without charge by other Government departments—Are recorded as operating expenses. Note 6 provides estimates of the more significant types of services provided to the CTAISB without charge for the year ended March 31, 2002.
- (i) Receivables—These are stated as amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.
- (k) Capital assets—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

- (l) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31, 2002.

3. Changes in accounting policies

In previous years, the CTAISB prepared its financial results in terms of source and disposition of appropriations. This is the first year that a complete set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. These changes are as follows:

- (a) Financial statements presentation and comparative figures—It is neither practical nor possible for the CTAISB to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.
- (b) Employee severance benefits—In prior years, the CTAISB recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2 (e).
- (c) Vacation Pay—In prior years, the CTAISB recognized expenditures relating to employee vacation pay on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee vacation pay to that described in note 2 f).
- (d) Capital assets—The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001.

4. Contingent liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Government's consolidated financial statements. These estimated liabilities are not recognized on the CTAISB's financial statements as a liability until the amount of the liability is firmly established.

For the 2001-2002 fiscal year, there is a contingent liability in the amount of \$50,000 which is the face value of the claim. This liability was not recorded in the financial statements since it is considered unlikely to occur.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are amortization of capital assets, employee severance benefits and contingent liabilities.

6. Related party transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

Services provided without charge	2002
	(in thousands of dollars)
Public Works and Government Services Canada— Accommodation, accommodation alteration and other services.	1,566
Treasury Board of Canada— Employer's contributions to the health insurance plans.	1,413
Human Resources Development Canada— Administration of workers' compensation.	21
Auditor General of Canada— Audit services.	19
Total.	3,019

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

7. Other income / expenditures

The CTAISB was responsible for coordinating the financial management of funds for the group of departments using the GX financial system. The revenues consist of contributions from all departments to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each department will report their respective portion of expenditures in their financial statements.

8. Expenditures related to the Swissair Flight 111 Accident Investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation. The current year expenditures relating to the investigation are included in the Statement of Operations and are detailed below. The investigation is on-going and additional expenditures are expected in the 2002-2003 financial year.

Swissair Flight 111 Investigation Costs

	2002
	(in thousands of dollars)
Salaries and wages	1,281
Professional and special services	911
Employee benefit plans	353
Information	298
Transportation and communications	210
Rentals	59
Utilities, materials and supplies	50
Accommodation	31
Construction and/or acquisition of machinery and equipment	26
Amortization	26
Purchased repair and upkeep	3
Total	3,248

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Other Government departments	1	15
External parties	65	
Total	66	15

SCHEDULE 2—ADVANCES (NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Advances to employees	11	8
GST refundable	38	
Total	49	8

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

SCHEDULE 3—CAPITAL ASSETS

Asset class	Historical cost April 1, 2001	Additions	Disposals	Current amorti- zation	Accumulated amortization March 31, 2002	Net book value March 31, 2002	Net book value April 1, 2001
(in thousands of dollars)							
Buildings.....	2,715			112	1,596	1,119	1,230
Furniture.....	901	36		59	652	285	309
Office equipment.....	358			42	288	70	112
Laboratory equipment.....	3,694	4		108	3,187	511	615
Informatics hardware.....	4,033	464	7	522	3,197	1,293	1,352
Informatics software.....		215		11	11	204	
Motor vehicles.....	873	216	174	55	375	540	413
Other vehicles.....	83	35	5	3	35	78	49
Leasehold improvements.....		19				19	
Total.....	12,657	989	186	912	9,341	4,119	4,080

SCHEDULE 4—COMMITMENTS

From time to time, the nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Major commitments that can be reasonably estimated are as follows:

	Payments to date	Commitments Year 1	Year 2
(in thousands of dollars)			
Acquisition of other goods and services.....	1,218	952	96
Operating lease.....	38	21	
Total.....	1,256	973	96

SCHEDULE 5—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002
(in thousands of dollars)	
Parliamentary appropriations voted:	
Vote 15 - CTAISB Operating expenditures.....	21,038
Supplementary Vote 15a.....	480
Supplementary Vote 15b.....	4,059
Transfer from Treasury Board - Vote 10.....	469
Transfer from Treasury Board - Vote 15.....	1,579
Total Parliamentary appropriations voted.....	27,625
Less: lapsed appropriations.....	873
Total Parliamentary appropriations used.....	26,752
Statutory authorities:	
Spending of proceeds from disposal of surplus Crown assets.....	18
Spending of revenues as per FAA section 29.1.....	68
Contributions to employee benefit plans.....	3,213
Total statutory authorities used.....	3,299
Total authorities used.....	30,051

SCHEDULE 6—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002
(in thousands of dollars)	
Net results.....	32,989
Adjustments for items not affecting appropriations	
Less	
Services provided without charge.....	3,019
Amortization.....	912
Employee severance benefits.....	71
Vacation pay.....	53
Inventory used.....	17
Prepayments.....	26
Loss on disposal of assets.....	5
	4,103
Add	
Spending of cost recovery.....	68
Refund of prior years expenditures.....	5
	73
Adjustments for items affecting appropriations	
Add	
Capital acquisitions.....	989
Receivables and advances.....	115
Inventory purchased.....	74
	1,178
Less	
Receipts of spendable revenues.....	68
Proceeds from the disposal of surplus crown assets.....	18
	86
Total appropriations used.....	30,051

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS OF CANADA*.

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

DENIS PELCHAT
Senior Full-Time Financial Officer

BRUNO BONNEVILLE
Executive Director

June 20, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets:			Current liabilities:		
Cash		47	Accounts payable and accrued liabilities	349,804	93,235
Receivables	48,887	3,866	Provision for vacation pay and		
Advances	1,000	1,000	accumulated overtime	89,200	59,010
				439,004	152,245
			NET ASSETS		
			Net assets, beginning of year	(147,332)	(147,332)
			Net results	(3,178,542)	
			Net cash provided by Government	2,936,757	
			Total net assets	(389,117)	(147,332)
Total assets	49,887	4,913	Total liabilities and net assets	49,887	4,913

The accompanying notes are an integral part of the financial statements.

Law Commission of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Revenues		
Miscellaneous revenues	8,336	4,861
Total revenues	8,336	4,861
Expenses		
Salaries and wages	1,008,846	982,911
Professional and special services	1,406,537	1,195,573
Information	342,677	435,700
Travel and relocation	246,590	280,863
Communication	74,973	56,665
Equipment rentals	44,533	43,214
Vacation pay and accumulated overtime	39,789	
Repairs	27,486	27,607
Utilities, material and supplies	17,765	48,277
Equipment	11,332	39,209
Miscellaneous	(33,650)	(23,828)
Total expenses	3,186,878	3,086,191
Net cost of operations	(3,178,542)	(3,081,330)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997.

The Commission's expenditures are funded by an annual appropriation from Parliament.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the Department are recorded at this time thus the financial statements are not necessarily complete. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional detail and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 7 to these financial statements provides information regarding the source and disposition of these authorities.

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Operating activities		
Net results	(3,178,542)	(3,081,330)
Change in working capital (Note 5)	241,785	147,332
Net cash provided by Government	(2,936,757)	(2,933,998)

The accompanying notes are an integral part of the financial statements.

Law Commission of Canada—Continued**NOTES TO THE FINANCIAL STATEMENTS—
Continued****(c) Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

(d) Basis of financial reporting

All expense transactions and any related asset and liability accounts between sub-entities within the department have been eliminated.

(e) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are not recorded as operating expenses rather, they are disclosed in a note to the statements. (See note 6)

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Changes in accounting policies

In previous years, the Commission prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. Comparative amounts for vacation pay and accumulated overtime are not presented since the information is not available and any estimation would not be able to be substantiated with any degree of precision.

4. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See note 6)

5. Change in working capital

	2002	2001	Change
	\$	\$	\$
Current assets	49,887	4,913	(44,974)
Current liabilities	439,004	152,245	286,759
	(389,117)	(147,332)	241,785

6. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These amounts are not recorded in the financial statements.

	2002	2001
	\$	\$
Accommodation provided by PWGSC	65,600	65,600
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS	57,000	60,400
	122,600	126,000

Law Commission of Canada—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****7. Parliamentary appropriations**

	2002	2001
	\$	\$
Operating expenditures Vote 35.....	2,870,000	2,861,000
Supplementary Vote 35a.....	143,050	143,050
Transfer from TB Vote 15	60,000	46,000
	<u>3,073,050</u>	<u>3,050,050</u>
Lapsed	33,248	86,085
	<u>3,039,802</u>	<u>2,963,965</u>
Contributions to employee benefit plans	148,000	146,000
Use of appropriations	<u>3,187,802</u>	<u>3,109,965</u>

8. Reconciliation of net results to appropriations used

	2002	2001
	\$	\$
Net results	(3,178,542)	(3,081,330)
Remove items not charged to vote:		
Adjustment to previous years'		
expenditures	(47,135)	(28,635)
Other	(15)	
	<u>(47,150)</u>	<u>(28,635)</u>
Add items not charged to revenue/expense:		
Vacation pay and accumulated overtime.....	37,890	
Total appropriations used	<u>(3,187,802)</u>	<u>(3,109,965)</u>

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management of the National Battlefields Commission is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Where alternative accounting methods exist, management has chosen methods which it believes to be appropriate in the circumstances. Where estimates or judgements have been required, management has determined such amounts on a reasonable basis.

In meeting its reporting responsibility, management has established and followed policies and procedures and systems of internal control designed to provide reasonable assurance that assets were safeguarded from loss or unauthorized use, operations are in compliance with governing authorities and financial information is reliable. Management recognizes the limits inherent in all systems of internal control but believes the Commission has established effective and responsive systems of internal control.

The members of the Commission carry out their responsibility for the financial statements principally by overseeing management's preparation of the financial statements and ultimately approves them.

The report of the Auditor General of Canada as to the fairness of presentation of these financial statements in conformity with Canadian generally accepted accounting principles is included with the financial statements.

Approved by:

ANDRÉ JUNEAU

Chairman

MICHEL LEULLIER

Secretary

July 8, 2002

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2002 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 2002

National Battlefields Commission— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	914,827	622,141
Due from the CRF	1,657,140	1,388,556	Accounts payable and accrued liabilities to other Government departments	335,623	412,742
Accounts receivable	87,500	45,000	Employee severance benefits payable	388,054	319,970
Accounts receivable from other Government departments	43,007	26,450	Salary and vacation payable	61,643	60,253
	1,787,647	1,460,006		1,700,147	1,415,106
Non-financial assets			Net assets (Note 7)	14,808,145	13,288,827
Capital assets (Note 5)	14,720,645	13,243,927			
	16,508,292	14,703,933		16,508,292	14,703,933

Contractual obligations (Note 10)

The accompanying notes are an integral part of the financial statements.

Approved by:

MICHEL LEULLIER
SecretaryANDRÉ JUNEAU
Chairman

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Cost of operations (Note 8)	
Grants in lieu of taxes	3,613,990
Conservation and landscaping of the Plains	2,338,051
Corporate services	1,483,775
Development of the Plains	709,090
Amortization of capital assets	639,038
	8,783,944

Revenues	
Parking	884,939
Educational activities and welcoming of visitors	220,853
Rent	204,695
Other revenues	41,253
Fines and penalties	7,027
	1,358,767

Net cost of operations 7,425,177

Excess of costs on income from the trust fund (Note 6) 38,814

Net results 7,463,991

Net assets, beginning balance	13,288,827
Net cash provided by Government	8,771,769
Change in due from CRF	268,584
Services provided without charge	(57,044)

Net assets, ending balance 14,808,145

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net results	(7,463,991)
Non-cash items included in net results	
Amortization of capital assets	639,038
Services provided without charge	(57,044)
Statement of financial position adjustments	
Change in liabilities	285,041
Change in accounts receivable	(59,057)
Cash used for operating activities	(6,656,013)
Investing activities:	
Acquisition of capital assets	(2,115,756)
Cash used for investing activities	(2,115,756)
Net cash provided by Government	(8,771,769)

The accompanying notes are an integral part of the financial statements.

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cape Diamond;
- The Plains of Abraham Discovery Pavillion on Wilfrid Laurier Avenue;
- The "maison Louis St-Laurent" situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Net cash provided by Government

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(b) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(c) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(d) Due from the CRF

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other vehicles	5 to 15 years

(f) Employee severance benefits and vacation pay

Employee severance benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. Employee severance benefits and vacation pay liabilities payable represent obligations of the Commission that are normally funded through Parliamentary appropriations on a pay-as-you-go basis.

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net Assets. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

(h) Contribution to the Public Service Superannuation Plan

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission in respect of current service are expensed in the year in which payments are made. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

(i) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Comparative financial data

In previous years, the Commission prepared its financial results on a modified-cash basis. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flow has been prepared in accordance with Canadian generally accepted accounting principles. It is neither practical nor cost effective for the Commission to show comparative financial data on the Statements of Operations and Net Assets and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision.

4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different than total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net cost of operations to Parliamentary appropriations used:

	2002
	\$
Net cost of operations.....	7,463,991
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	639,038
Services provided without charge by a Government department.....	57,044
Cost related to National Battlefields Trust Fund.....	252,214
Add:	
Non-tax income.....	1,358,767
Income from National Battlefields Trust Fund.....	213,400
	8,087,862
Adjustments for items affecting appropriations	
Add:	
Acquisition of capital assets	2,115,756
Total appropriations used	10,203,618

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	\$
Parliamentary appropriations voted:	
Candian Heritage	
Vote 65—Operating cost	8,793,750
Lapsed vote	(225,207)
	8,568,543
Statutory contributions to employee benefit plans	326,000
Spending of income in accordance with Section 29.1(1) of the FAA	1,309,075
Total Parliamentary appropriations used	10,203,618

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Cost	April 1, 2001	Additions	March 31, 2002
	\$	\$	\$
Land	724,710		724,710
Buildings	10,367,704	1,134,130	11,501,834
Works and infrastructure	4,802,316	775,460	5,577,776
Material and tools	837,402	122,739	960,141
Motor vehicles and other vehicles	772,202	83,427	855,629
	17,504,334	2,115,756	19,620,090

Accumulated amortization	April 1, 2001	Amortization	March 31, 2002
	\$	\$	\$
Buildings	1,985,823	379,452	2,365,275
Works and infrastructure	1,271,386	155,169	1,426,555
Material and tools	660,267	35,860	696,127
Motor vehicles and other vehicles	342,931	68,557	411,488
	4,260,407	639,038	4,899,445
Net book value	13,243,927	1,476,718	14,720,645

6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2002
	\$
Cost	
Professional services	77,214
Programming and advertising	175,000
	252,214
Income	
Governmental sponsorship	175,000
Other sponsorship	23,000
Interest	15,400
	213,400
Excess of costs on income	38,814
Balance at beginning of the year	535,856
Balance at end of year, deposited with the Receiver General for Canada	497,042

7. Net assets

The net assets of the Commission include the National Battlefields Trust Fund. The Trust Fund is a consolidated specified purpose account which consists of the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. The transactions are internally restricted for specified purposes. The details of the net assets are as follows:

	March 31, 2002	April 1, 2001
	\$	\$
Consolidated specified account— National Battlefields Trust Fund	497,042	535,856
Net assets excluding National Battlefields Trust Fund	14,311,103	12,752,971
Net assets	14,808,145	13,288,827

National Battlefields Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

8. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication services, which includes promotion and advertising for the activities and services provided by the Commission and to ensure the visibility of the Commission and the federal Government.

The corporate service includes the management, the administration services and the financial services.

9. Retirement benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the Plan. These contributions represent the total pension obligations of the Commission and are recognised in the accounts on a current basis. The Commission's contribution to the Plan was \$220,702 for the year ended March 31, 2002.

10. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

11. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

	2002
	\$
Grants in lieu of taxes	3,613,990
Salaries and benefits	2,621,195
Utilities, materials and supplies	675,309
Professional services	559,802
Maintenance	438,157
Publicity	108,753
Transportation and communication	51,073
Rental	19,583
Services provided without charge	57,044
Amortization of capital assets	639,038
	<u>8,783,944</u>

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR
FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

DR. ARTHUR J. CARTY
President

J.G. SÉGUIN
Senior Financial Officer

June 17, 2002

STATEMENT OF FINANCIAL POSITION
(UNAUDITED) AS AT MARCH 31
(in thousands of dollars)

	2002		2002
ASSETS		LIABILITIES AND GOVERNMENT EQUITY	
Financial assets		Liabilities	
Accounts receivable -		Accounts payable and	
non-tax revenue (Schedule 1)	20,127	accrued liabilities (Schedule 5)	105,049
Less: allowance for doubtful accounts	1,115	Allowances for employee benefits	31,299
	19,012	Deferred revenue (Schedule 6)	26,053
Investment - H.L. Holmes Fund		Other liabilities (Schedule 7)	332
(Schedule 2)	3,256	Total liabilities	162,733
Accountable advances to employees	109	Equity	
Other loans and advances	47	Government equity, beginning of year	202,806
Total financial assets	22,424	Add: adjustment for	
Non-financial assets		post-capitalization	
Prepaid expenses (Schedule 3)	9,645	of assets	21,263
Inventories held for consumption	3,448	Endowment account - H.L. Holmes	3,256
Capital assets (Schedule 4)	820,270	Net cash provided by government	509,639
Less: accumulated amortization	471,167	Deduct: net operating deficit	515,077
	349,103	Government equity, end of year	221,887
Total non-financial assets	362,196		
Total assets	384,620	Total liabilities and government equity	384,620

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Non-tax revenues (Schedule 9)	
Sales of goods and services	
to parties outside the Government	63,666
Sales of goods and services	
to parties within the Government	4,216
Revenues from	
joint research projects	
and cost sharing	
agreements	22,825
Other revenues	97
Total non-tax revenues	90,804
Expenses (Schedule 10)	
Transfer payments	149,080
Program expenses	
Personnel operating expenses	270,862
Operating and maintenance expenses	146,690
Amortization expenses on	
capital assets (Schedule 4)	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	134
Loss on foreign exchange	
revaluations at year-end	23
Bad debts	550
Losses on write-offs and write-downs	90
Total program expenses	456,801
Total expenses	605,881
Net results (deficit)	(515,077)
Net assets / liabilities, beginning of year	202,806
Add: adjustment to equity	
for post-capitalization	
of assets	21,263
Endowment account of H.L. Holmes	3,256
Net cash provided by Government	509,639
Net assets / liabilities at end of year	221,887

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net results (deficit)	(515,077)
Deduct: non-cash items	
included in net results	
Amortization of capital assets	38,333
Losses on write-offs	
and write-downs	90
Net loss on disposal of physical assets	119
Statement of financial	
position adjustments	
Change in liabilities	73,367
Change in cash, receivables,	
prepayments, inventories,	
prepaid expenses and deferred charges	(17,473)
Adjustment to equity:	
H.L. Holmes endowment	3,256
Post-capitalization	
of fixed assets	21,263
Cash applied to	
operating activities	(396,122)
Investing activities	
Net acquisitions of capital assets	(67,818)
Work-in-progress	(42,443)
Increase in investment	(3,256)
Net cash provided by Government	(509,639)

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966–67 and is a departmental corporation named in Schedule 2 of the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

(a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

(b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through

appropriations from Parliament. Schedule 12 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 13 provides a high-level reconciliation between the two bases of reporting.

- (c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.
- (d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.
- (e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred Revenues.
- (f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:
 - Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
 - Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal 2001-02, these services amounted to about \$13.7 million.
- (g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (h) Inventories are valued as follows:
 - Not for re-sale—Inventories not for re-sale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
 - For re-sale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.
- (i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straightline method based on their estimated useful life as follows:

Asset Class	Amortization Period
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

- (j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.
 - (k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.
4. Changes in accounting policies
- In previous years, the Council prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full accrual-accounting basis. It is neither practical nor possible for the Council to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.
5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2002, the NRC had the following outstanding commitments:

<u>Fiscal Year</u>	<u>Grants and contributions (in millions of dollars)</u>
2002–2003	52
2003–2004	51
2004–2005	51
2005–2006	30
2006–2007	30

Significant commitments for the four-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	30
Tri-University Meson Facility	159
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, there were four legal actions pending for which no liability is recognized.

SCHEDULE 1 RECEIVABLES - NET OF ALLOWANCES AS AT MARCH 31 (UNAUDITED)

	<u>2002</u>		
	<u>(in thousands of dollars)</u>		
	<u>Other gov. depts.</u>	<u>External parties</u>	<u>Total</u>
Accounts receivable non-tax revenues		16,510	16,510
Accrued receivables		1,069	1,069
Refunds of program expenses		12	12
Other receivables	2,536		2,536
Sub-total	2,536	17,591	20,127
Less: allowance for doubtful accounts		1,115	1,115
Total accounts receivable - net	2,536	16,476	19,012

SCHEDULE 2

INVESTMENT - H.L. HOLMES FUND (UNAUDITED) AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	<u>2002</u>
	<u>(in thousands of dollars)</u>
Investment at beginning of period, April 1, 2001	3,256
Net income during year	
Investment at end of period, March 31, 2002	3,256

SCHEDULE 3

PREPAID EXPENSES (UNAUDITED) AT MARCH 31

	<u>2002</u>
	<u>(in thousands of dollars)</u>
Subscriptions (journals, magazines, libraries, etc)	9,361
Memberships (professional and scientific associations, credit bureaus, etc.)	284
Total	9,645

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 4 FIXED ASSETS (UNAUDITED)

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2001	Additions during year	Deletions during year		Closing balance March 31, 2002
				Disposals	Write-offs	
	%		(in thousands of dollars)			
Land	*	9,632				9,632
Buildings	4	293,541	708			294,249
Facilities ⁽³⁾	4					
Works and infrastructure	4	16,910				16,910
Machinery and equipment	20	307,291	58,137	3,910	1,237	360,281
Informatics equipment	20	79,978	7,715	3,600	358	83,735
Informatics software ⁽⁴⁾	20	(14)	681			667
Aircrafts	10	8,912	997			9,909
Motor vehicles	20	2,139	405	100		2,444
Buildings under construction	*		40,341			40,341
Works in progress	*		1,370			1,370
Other	*		732			732
Total		718,389	111,086	7,610	1,595	820,270

AMORTIZATION SCHEDULE

Fixed assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2001 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2002
			Disposals	Write-offs		
	(in thousands of dollars)					
Buildings	4	144,194			11,596	155,790
Facilities	4					
Works and infrastructure	4	8,205			593	8,798
Machinery and equipment	20	215,851	3,859	1,225	19,035	229,802
Informatics equipment	20	64,362	3,533	356	6,385	66,858
Informatics software	20	(14)			59	45
Aircrafts	10	7,675			464	8,139
Motor vehicles	20	1,633	99		201	1,735
Total		441,906	7,491	1,581	38,333	471,167

Notes

* Not available.

- (1) Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.
- (2) The straight-line method of depreciation is used.
- (3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.
- (4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.
- (5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Accrued salaries and wages	1,486
Accounts payable at year-end	93,791
Other payables to other Government departments	6,860
Goods and services tax (including HST) payable to CCRA	425
Provincial sales tax, excluding HST	152
Contractors' holdbacks	2,335
Total	105,049

SCHEDULE 6 DEFERRED REVENUES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Deferred revenues	5,832
Deferred revenues - specified purpose accounts	20,221
Total	26,053

SCHEDULE 7 OTHER LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
General suspense accounts	331
Garnished salaries	1
Total	332

SCHEDULE 9 NON-TAX REVENUE (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Sales of goods and services to parties outside the Government	
Rights and privileges	4,539
Lease and use of property	2,036
Services of a non-regulatory nature	1,534
Sales of goods and information products	5,648
Other fees and charges	49,909
Sub-total	63,666
Sales of goods and services to parties within the Government	
Rights and privileges	607
Lease and use of property	111
Services of a non-regulatory nature	3,421
Sales of goods and information products	77
Sub-total	4,216
Gains on disposal of non-capital assets to outside parties	93
Interest on overdue accounts receivable	4
Revenues from joint project and cost sharing agreements	22,825
Total	90,804

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 10 EXPENSES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Transfer payments	
Industrial development payments	142,846
Other transfers to international organisations	6,234
Sub-total	149,080
Personnel operating expenses	
Salaries and wages (including allowances)	236,038
Employer contribution costs	34,824
Sub-total	270,862
Operating and maintenance expenses	146,690
Amortization expenses on capital assets (Schedule 4)	
Buildings and facilities	11,597
Works and infrastructure	593
Machinery and equipment	19,034
Informatics equipment	6,385
Informatics purchased and developed software	59
Aircraft	464
Motor vehicles	201
	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	133
Loss on foreign exchange revaluations at year-end	23
Interest on overdue suppliers accounts	1
Bad debts	550
Losses on write-offs and write-downs	90
Total	605,881

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 12 SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of funding	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Operating expenditures.....	313,962	310,871	3,091		289,832
Capital expenditures.....	67,001	66,983	18		61,144
Grants and contributions.....	149,953	149,785	168		148,431
Spending of revenues pursuant to paragraph 5 (1)(e) of the <i>National Research Council Act</i>	100,010	77,934		22,076	55,023
Contributions to employee benefit plans.....	34,824	34,824			36,666
Spending of proceeds from the disposal of surplus Crown assets.....	865	851		14	81
Program total (Budgetary).....	666,615	641,248	3,277	22,090	591,177

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Research and technology innovation.....	406,191	378,848	18,399	8,944	339,583
Support for innovation and the national science and technology infrastructure.....	182,398	172,349	590	9,459	165,467
Program management.....	78,026	90,051	(15,712)	3,687	86,127
Program total (Budgetary).....	666,615	641,248	3,277	22,090	591,177

National Research Council of Canada— Concluded

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

SCHEDULE 13 RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Net results (Deficit)	515,077
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	(38,333)
Trust fund	(18,330)
Vacation pay	(9,507)
Bad debt write-offs	(550)
Loss on foreign exchange	(157)
Net loss on disposal of assets	(119)
Loss on write-off and write-down of assets	(40)
Sub-total	(67,036)
Add:	
Revenues	90,804
Reallocation of capital asset expenditures	42,041
Prepayments	9,645
Adjustment of previous year's accounts payable - PAYE	3,295
Adjustment of prior years expenditures	929
Year-end adjustment for outstanding invoices (expenditures)	173
Sub-total	146,887
Adjustments for items affecting appropriations	
Add:	
Capital acquisitions	46,156
Inventory purchased	126
Advances	38
Sub-total	46,320
Total appropriations used	641,248

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

DAVID J. MCGUINITY

President and Chief Executive Officer

EUGENE NYBERG

Corporate Secretary and Director of Operations

June 21, 2002

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2002 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

National Round Table on the Environment and the Economy—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Financial assets			Current liabilities		
Due from Consolidated Revenue Fund	850,733	1,154,916	Accounts payable and accrued liabilities (Note 7)	978,644	1,169,041
Receivables (Note 5)	51,235	32,890	Deferred revenues (Note 8)		73,774
Publication inventory for resale	62,642	67,010		978,644	1,242,815
	964,610	1,254,816			
Non-financial assets			EQUITY OF CANADA	396,907	150,380
Prepayments	12,765	4,750			
Capital assets (Note 6)	398,176	133,629			
	410,941	138,379			
Total assets	1,375,551	1,393,195	Total liabilities and Equity of Canada	1,375,551	1,393,195

Commitments (Note 9)

The accompanying notes form an integral part of these statements.

Approved by:

STUART SMITH
ChairDAVID J. McGUINTY
President and CEO

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
Funding from other Government departments (Note 4)	1,289,000
Donations and cost-sharing revenues (Note 8)	283,155
Sale of publications	9,184
Total revenues	1,581,339
Expenses	
Operating	
Professional and special services	2,493,589
Salaries and employee benefits	2,002,706
Transportation and communication	861,078
Publications	764,076
Rentals	325,552
Furniture and equipment	106,300
Utilities, materials and supplies	51,236
Amortization	47,056
Repairs and maintenance	22,242
	6,673,835
Executive committee	
Travel and living expenses	14,650
Honoraria	3,970
	18,620
Other committees	
Travel and living expenses	189,800
Honoraria	130,405
	320,205
Total expenses	7,012,660
Net cost of operations	5,431,321

The accompanying notes form an integral part of these statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2002
	\$
Equity of Canada, beginning of year	150,380
Net cost of operations	(5,431,321)
Services provided without charge (Note 4)	227,000
Net change in due from Consolidated Revenue Fund	(304,183)
Net cash provided by Government	5,755,031
Equity of Canada, end of year	396,907

The accompanying notes form an integral part of these statements.

National Round Table on the Environment and the Economy—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net cost of operations	5,431,321
Non-cash items included in cost of operations:	
Less:	
Amortization of capital assets	(47,056)
Services provided without charge	(227,000)
Statement of financial position adjustments:	
Decrease in deferred revenues	73,774
Decrease in accounts payable and accrued liabilities	190,397
Increase in receivables	18,345
Decrease in publication inventory for resale	(4,368)
Increase in prepayments	8,015
Cash used in operating activities	5,443,428
Investing activities:	
Acquisition of capital assets	311,603
Cash used in investing activities	311,603
Net cash provided by Government	5,755,031

The accompanying notes form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the environment and economy in decision making in all sectors, by conducting studies, organizing multi-stakeholder “dialogues” on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

(a) Due from Consolidated Revenue Fund (CRF)

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(b) Pension plan

The Round Table's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contribution in the year was \$208,516. The contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

(c) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(d) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(e) Capital assets

Capital assets with an acquisition cost of \$2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

<u>Asset class</u>	<u>Useful life</u>
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(f) Deferred revenues

Deferred revenues include revenues received in advance of the services to be provided and the funds received from external parties for specified purposes. Deferred revenues are recognized as operational revenues when the related services are provided.

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used are amortization of capital assets and write-down and write-offs of inventory of publications for resale.

3. Changes in accounting policies

In prior years, the Round Table prepared only a Statement of Operations using a modified-cash basis of accounting. This is the first year that the Round Table has prepared a full set of financial statements on an accrual basis in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The significant changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the Round Table financial statement consisted of a Statement of Operations and notes to the statement. The Round Table's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Equity of Canada, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Round Table to show comparative amounts on the Statements of Operations, Equity of Canada and Cash Flow because the information is not readily available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision. Comparative amounts are presented only on the Statement of Financial Position.

(b) Receivables

In prior years, revenues were recognized on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for receivables to that described in note 2 c).

(c) Publication inventory for resale

In prior years, publication inventory for resale was charged to operations on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for publication inventory for resale to that described in note 2 d).

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Round Table retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 e). During the year, capital assets acquisitions in the amount of \$311,603 which would have previously been expensed, have been capitalized. Amortization expense in the amount of \$47,056 has been recorded in the Statement of Operations.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the Round Table received funding in the amount of \$1,289,000 from other Government departments for specific projects, including \$1.2 million from Environment Canada.

The Round Table also incurred expenses of \$1,055,853, including \$227,000 for services provided without charge. Services provided without charge include \$185,000 for the rental of space, \$40,000 for audit services and \$2,000 for payroll administration services.

5. Receivables (net of allowances)

	2002	2001
	\$	\$
Other Government departments	34,991	30,000
External parties	16,244	2,890
Total receivables (net of allowances)	51,235	32,890

6. Capital assets

	Cost as at April 1, 2001	Net Additions	Cost as at March 31, 2002
	\$	\$	\$
Leasehold improvements ..		182,521	182,521
Informatics and purchased software	123,951	93,800	217,751
Furniture and equipment	106,944	35,282	142,226
	230,895	311,603	542,498
	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
	\$	\$	\$
Leasehold improvements ..	3,030	179,491	
Informatics and purchased software	93,717	124,034	63,225
Furniture and equipment	47,575	94,651	70,404
	144,322	398,176	133,629

Amortization expense for the year ended March 31, 2002 is \$47,056.

7. Accounts payable and accrued liabilities

	2002	2001
	\$	\$
Trade	782,454	1,132,729
Other Government departments	196,190	36,312
Total accounts payable and accrued liabilities	978,644	1,169,041

8. Deferred revenues

	2002	2001
	\$	\$
Opening balance	73,774	197,852
Add: funds received during the year	209,381	51,044
Less: amounts recognized during the year	(283,155)	(175,122)
Closing balance		73,774

9. Commitments

As at March 31, 2002 the Round Table has entered into a long-term lease for an office photocopier with a remaining value of \$59,490. The future minimum payments are as follows:

	\$
2002-2003	12,100
2003-2004	12,100
2004-2005	12,100
2005-2006	12,100
2006-2007	11,090

10. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Round Table has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below:

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

(a) Reconciliation of net results of operations to total parliamentary appropriations used:

	2002
	\$
Net cost of operations	5,431,321
Adjustments for items not affecting appropriations	
Less:	
Amortization	(47,056)
Services provided without charge	(227,000)
Vacation pay and compensatory time	(34,998)
Inventory used	(4,368)
Add:	
Increase in prepayments	8,015
Increase in receivables	18,345
	5,144,259
Adjustments for items affecting appropriations:	
Add:	
Capital acquisitions	311,603
Less:	
Expenses to produce publications for resale	(9,184)
	302,419
Total parliamentary appropriations used	5,446,678

(b) Reconciliation of parliamentary appropriations voted to parliamentary appropriations used:

	2002
	\$
Parliamentary appropriation—Voted:	
Vote 40 and 40(b)—Operating expenditures	5,331,500
Statutory appropriation—Voted:	
Contributions to employee benefit plans	308,000
Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i>	9,184
	5,648,684
Less: lapsed appropriations—Operations	(202,006)
Total parliamentary appropriations used	5,446,678

Natural Sciences and Engineering Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 21, 2002

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

Natural Sciences and Engineering Research Council—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 7) . .	5,153	3,815
Due from the Consolidated Revenue Fund	4,716	4,600	Allowances for employee vacation		
Accounts receivable (Note 5)	1,471	567	and compensatory benefits	997	708
Advances	341	11	Other liabilities (Note 8)	1,123	1,240
Total financial assets	6,528	5,178	Allowance for employee severance benefits	2,659	2,389
Non-financial assets			Total liabilities	9,932	8,152
Prepaid expenses	66	169	Net liabilities	(498)	(1,513)
Capital assets (Note 6)	2,840	1,292			
Total non-financial assets	2,906	1,461			
	9,434	6,639		9,434	6,639

Commitments (Note 10)

The accompanying notes form an integral part of these financial statements.

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Revenues	
Gain on sale of surplus Crown assets	6
Total revenues	6
Expenses	
Grants and scholarships	
Research grants	304,263
Research partnerships	137,972
Training scholarships and fellowships	81,973
Canada research chairs	27,025
General support	4,275
	555,508
Operations (Note 11)	
Salaries and employee benefits	18,423
Employee severance benefits	685
Professional and special services	5,124
Transportation and communications	3,122
Information	2,144
Rentals	1,915
Utilities, materials and supplies	1,305
Amortization of capital assets	755
Repair and maintenance	392
	33,865
Total expenses	589,373
Refunds of previous years' expenditures and other adjustments	(1,240)
Net cost of operations	588,127

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(1,513)
Net cost of operations	(588,127)
Services provided without charge by other Government departments (Note 11)	2,698
Net cash provided by Government	586,328
Change in due from the Consolidated Revenue Fund	116
Net liabilities, end of year	(498)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operation activities	
Net cost of operations	588,127
Non-cash items included in net cost of operations:	
Gain on sale of surplus Crown assets (Note 6)	6
Amortization of capital assets (Note 6)	(755)
Services provided without charge by other Government departments (Note 11)	(2,698)
Statement of financial position adjustments:	
Increase in accounts receivable	904
Increase in advances	330
Decrease in prepaid expenses	(103)
Increase in accounts payable and accrued liabilities	(1,338)
Increase in allowances for employee vacation and compensatory benefits	(289)
Decrease in other liabilities	117
Increase in allowance for employee severance benefits	(270)
Cash used in operating activities	584,031
Investing activities	
Proceeds from disposal of surplus Crown assets (Note 6)	(6)
Acquisitions of capital assets (Note 6)	2,303
Cash used in investing activities	2,297
Net cash provided by Government	586,328

The accompanying notes form an integral part of these financial statements.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements

including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was \$1,819,776.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

- (e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

- (f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

- (g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

- (h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful
Leasehold improvements	life or the term of the lease

- (i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon the Canadian generally accepted accounting principles. The major changes are as follows:

- (a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a Government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Net cost of operations	588,127
Adjustments for items not affecting appropriations:	
Add:	
Gains on disposal of surplus Crown assets	6
Refunds of previous years' expenditures and other adjustments	1,240
Less:	
Amortization of capital assets	(755)
Vacation and compensatory pay	(289)
Services provided without charge by other Government departments and agencies	(2,698)
Severance benefits	(270)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	2,304
Less: prepaid expenses	(103)
Other adjustments	(5)
Total Parliamentary appropriations used	587,557

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - Vote 95	575,548
Add: supplementary estimates	6,935
Less: grants and scholarships lapse	(26,975)
Grants and scholarships expenditures	555,508
Operating expenditures	
Main estimates - Vote 90	28,738
Add: supplementary estimates, salary increments	1,916
Less: operating lapse	(1,293)
Operating expenditures	29,361
Statutory contributions to employee benefit plans	2,688
Total Parliamentary appropriations used	587,557

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	1,299	389
External parties	185	191
Allowance for doubtful accounts	(13)	(13)
Total accounts receivable	1,471	567

6. Capital assets

Capital asset class	2001 Historical cost as at April 1	2002 Additions for year ended March 31	2002 Historical cost as at March 31	2002 Accumulated amortization as at March 31	2002 Net book value as at March 31	2001 Net book value as at April 1
	(in thousands of dollars)					
Informatics equipment including standard software issued on desktop computers	2,178	516	2,694	(1,961)	733	646
Purchased network software and in-house developed software		625	625	(63)	562	
Other equipment	133	68	201	(89)	112	76
Furniture	1,547	243	1,790	(1,150)	640	570
Motor vehicles	16	(16)				
Leasehold improvements		851	851	(58)	793	
Total	3,874	2,287	6,161	(3,321)	2,840	1,292

Amortization expense for the year ended March 31, 2002 is \$754,571.

Net additions for the year ended March 31, 2002 include additions amounting to \$2,302,664 offset by the disposal of a fully amortized vehicle having an original cost of \$15,587. Disposals of surplus Crown assets generated a gain of \$5,659 during the year ended March 31, 2002.

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	2,165	7
External accrued liabilities	2,336	3,024
Other Government departments	652	784
Total accounts payable and accrued liabilities	5,153	3,815

8. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. Details of changes in the account are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,240	1,385
Funds received	460	447
Interest received	38	71
Disbursements	(615)	(663)
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	1,123	1,240

9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditure administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to \$11,718,915 (\$12,782,209 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

10. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2002 are payable as follows:

	(thousands of dollars)
2002-2003	488,855
2003-2004	410,035
2004-2005	248,434
2005-2006	143,795
2006-2007 and subsequent years	82,750

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2002-2003	2,873
2003-2004	2,871
2004-2005	2,869
2005-2006	2,850
2006-2007 and subsequent years	18,859

11. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002 (in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,500
Payroll and banking services provided by Public Works and Government Services Canada	33
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,090
Audit services provided by the Office of the Auditor General of Canada	64
Worker's compensation coverage provided by Human Resources Canada	11
Total services provided without charge	2,698

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2002
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains

systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statements of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN

Director of Finance

(Senior Full-Time Financial Officer)

MICHEL CAVALLIN

Director General

Common Administrative Services Directorate

(Senior Financial Officer)

June 21, 2002

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the statement of financial position of the Social Sciences and Humanities Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes

assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 7) ..	1,572	1,918
Due from the Consolidated Revenue Fund	787	1,961	Allowances for employee		
Accounts receivable (Note 5)	1,285	480	vacation and compensatory benefits	630	507
Advances	59	5	Deferred revenues (Note 8)	443	425
Total financial assets	2,131	2,446	Allowance for employee severance benefits	1,503	1,181
Non-financial assets			Total liabilities	4,148	4,031
Prepaid expenses	20	70	Net liabilities (Note 10)	(693)	(791)
Capital assets (Note 6)	1,304	724			
Total non-financial assets	1,324	794			
	3,455	3,240		3,455	3,240

Contingencies (Note 11)

Commitments (Note 12)

The accompanying notes form an integral part of these financial statements.

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Expenses	
Grants and fellowships	
Research grants	59,118
Strategic	34,595
Research training	29,736
Canada research chairs	11,175
Research communication	5,080
Initiative on New economy	4,579
	<u>144,283</u>
Operations (Note 14)	
Salaries and employee benefits	10,527
Employee severance benefits	541
Professional and special services	2,799
Rentals	1,452
Transportation and communications	1,045
Amortization of capital assets	421
Information	369
Utilities, materials and supplies	331
Repair and maintenance	<u>152</u>
	<u>17,637</u>
Total expenses	<u>161,920</u>
Refunds of previous years' expenditures and other adjustments	<u>(402)</u>
Net cost of regular operations	<u>161,518</u>
One-time grant expenditures for indirect costs of universities (Note 13)	<u>199,900</u>
Net cost of operations	<u>361,418</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(791)
Net cost of operations	(361,418)
Services provided without charge by other Government departments (Note 14)	1,883
Net cash provided by Government	360,807
Change in due from the Consolidated Revenue Fund	<u>(1,174)</u>
Net liabilities, end of year	<u>(693)</u>

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operating activities	
Net cost of operations	361,418
Non-cash items included in net cost of operations:	
Amortization of capital assets (Note 6)	(421)
Services provided without charge by other Government departments (Note 14)	<u>(1,883)</u>
Statement of financial position adjustments:	
Increase in accounts receivable	805
Increase in advances	54
Decrease in prepaid expenses	(50)
Decrease in accounts payable and accrued liabilities	346
Increase in allowances for employee vacation and compensatory benefits	(123)
Increase in deferred revenues	(18)
Increase in allowance for employee severance benefits	<u>(322)</u>
Cash used in operating activities	<u>359,806</u>
Investing activities	
Acquisitions of capital assets (Note 6)	<u>1,001</u>
Cash used in investing activities	<u>1,001</u>
Net cash provided by Government	<u>360,807</u>

The accompanying notes form an integral part of these financial statements.

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund

represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

• Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

• Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Public Service Superannuation Plan are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was \$987,066.

• Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

(e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

(h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles. The major changes are as follows:

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Net cost of operations	361,418
Adjustments for items not affecting appropriations:	
Add:	
Refunds of previous years' expenditures and other adjustments	402
Less:	
Amortization of capital assets	(421)
Vacation and compensatory pay	(123)
Services provided without charge by other Government departments and agencies	(1,883)
Allowance for employee severance benefits	(322)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	1,002
Less: prepaid expenses	(50)
Other adjustments	(3)
Total Parliamentary appropriations used	360,020

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - vote 105	146,883
Add:	
Supplementary estimates	10,225
One-time grants for indirect costs of universities	199,900
Less:	
Grants and scholarships lapse	(12,825)
Grants and scholarships expenditures	344,183
Operating expenditures	
Main estimates - vote 100	12,477
Add:	
Supplementary estimates, salary increments	2,403
Less:	
Operating lapse	(501)
Operating expenditures	14,379
Statutory contributions to employee benefit plans	1,458
Total Parliamentary appropriations used	360,020

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	503	76
External parties	824	446
Allowance for doubtful accounts	(42)	(42)
Total accounts receivable	1,285	480

6. Capital assets

Capital asset class	Historical cost as at April 1, 2001	Additions for year ended March 31, 2002	Historical cost as at March 31, 2002	Accumulated amortization as at March 31, 2002	Net book value as at March 31, 2002	Net book value as at April 1, 2001
(in thousands of dollars)						
Informatics equipment including standard software issued on desktop computers	1,102	326	1,428	(981)	447	378
Purchased network software and in-house developed software		316	316	(31)	285	
Other equipment	91	44	135	(61)	74	48
Furniture	776	122	898	(570)	328	298
Motor vehicles	19		19	(19)		
Leasehold improvements		193	193	(23)	170	
Total	1,988	1,001	2,989	(1,685)	1,304	724

Amortization expense for the period ended March 31, 2002 is \$ 421,013.

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	677	12
External accrued liabilities	388	1,328
Other Government departments	507	578
Total accounts payable and accrued liabilities	1,572	1,918

8. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a \$250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 10). The interest generated on the endowment is used to fund fellowships to graduate students in certain fields of Canadian studies. Details of the transactions related to the endowment are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	36	22
Interest received	9	14
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	45	36

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	389	250
Restricted donations received	1	127
Interest received	8	12
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	398	389

9. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, amounted to \$48,225,000 (\$11,150,000 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

10. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of \$250,000. The transactions generated from the endowment are included in deferred revenue (see Note 8). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2002	2001
	(in thousands of dollars)	
Consolidated specified purpose account		
balance—endowment fund	(250)	(250)
Net liabilities excluding endowment fund	943	1,041
Net liabilities	693	791

11. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at \$1,920,000. In the opinion of management, the outcome of the claim is not determinable at this time.

12. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 2002 are payable as follows:

	(in thousands of dollars)
2002-2003	141,458
2003-2004	102,214
2004-2005	59,407
2005-2006	28,269
2006-2007 and subsequent years	44,481

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2002-2003	1,523
2003-2004	1,522
2004-2005	1,519
2005-2006	1,510
2006-2007 and subsequent years	9,068

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

13. One-time grant expenditures for indirect costs of universities

During the year, the Council was mandated to administer a one-time program for university indirect costs. This program consisted of the awarding of one-time grants to Canadian universities. These grants were for the reimbursement of a portion of the indirect costs associated with the recent increase in federal investments in research performed at universities and their affiliated research hospitals. Payments were aimed at reimbursement of a portion of the expenditures already incurred and, consequently, the funds were provided as a single payment. These expenditures are not expected to be recurring, as there is no firm commitment to render this program permanent.

14. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002
	(in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,170
Payroll and banking services provided by Public Works and Government Services Canada	18
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	633
Audit services provided by the Office of the Auditor General of Canada	62
Total services provided without charge	1,883

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Debts, obligations and claims written off or forgiven.....	3.8
Accountable advances	3.12
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Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency	1,839,682,024
Citizenship and Immigration	418,500
Finance—	
Department	185,888
Justice—	
Department	3,455,872
	1,843,742,284
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency	145,173,493
Total	1,988,915,777

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CANADA CUSTOMS AND REVENUE AGENCY			
PC 1945-88/2969, April 25, 1945, Governor General (Excise taxes) Remission Order, provides for the remission of Excise taxes payable by the Governor General on some purchases and importations	1,355	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	52,884,460
PC 1970-1913, October 21, 1970, remission of Customs duties and GST on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	2,810,062	PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	490,899,512
PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	79,493,254	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	768,381
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	448	PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	6
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	8,808,978	PC 1985-811, March 14, 1985, remission of Customs duties on automobiles of Jaguar Canada Inc.	45,183
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude	164,985,814	PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	21,415
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	177,745	PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	89,963
PC 1976-1884, July 20, 1976, remission of GST and Excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	264,889	PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	661
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	938,863	PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	151,387
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	17,861	PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization....	166,975
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST and Excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	468,991	PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	1,823,817
		PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	17
		PC 1988-2898, December 30, 1988, remission of Customs duties and GST on vehicles of Toyota and parts thereof	7,008
		PC 1988-2901, December 30, 1998, remission of Customs duties and GST in respect of Toyota Canada Inc. and parts thereof	739,851
		PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	3,733,494

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	233	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	236,990
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	90,427	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,470,061
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on passover foods and products of a class not available in Canada	50,463	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	4,772
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	995,160,226	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	1,330
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,891,054	PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's river (Manitoba)	1,069,348
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft	52,513	PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Crowwessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order	(1)
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	10,135,150		
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	1,777,787		
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	3,029,677		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada	8,004	PC 2001-18, January 9, 2001, remission of income tax and all relevant interests and penalties, payable by Kelvin Palm for the 1999 taxation year	398
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	4,604	PC 2001-373, March 15, 2001, remission of Income Tax and all relevant interests and penalties payable by Gerald Wolcoski for the 1977 taxation year	16,391
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to be rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996	4,561,220	PC 2001-429, March 22, 2001, remission of Income Tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years	2,826,877
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	807,337	PC 2001-477, March 29, 2001, first Nation of Nacho Nyak Dun (GST) Remission Order remits amounts of GST for the period October 1, 1997 to March 31, 2001 in respect of purchases made in the context of governmental activities of the First Nation of Nacho Nyak Dun that were carried out within their settlement lands	166,369
PC 2000-1662, October 23, 2000, Tr'ondek Hwech'in (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Tr'ondek Hwech'in for the period September 15, 1998 to October 31, 2000	323,507	PC 2001-580, April 5, 2001, Robert Blair Remission Order, remits an amount in respect of a GST New Housing Rebate	8,180
PC 2000-1663, October 23, 2000, Vuntut Gwitchin First Nation (GST) Remission Order, remits amounts GST paid in the context of government activities carried out by the Vuntut Gwitchin First Nation for the period October 1, 1997 to October 31, 2000	604,182	PC 2001-686, May 9, 2001, Order Respecting the Remission of a portion of the Tax Paid by Patricia Merkel under Part IX of the <i>Excise Tax Act</i> in Respect of Her Purchase of a Bare Land Unit, remits an amount of GST equal to the amount of non-recoverable tax in respect of the purchase of property which was returned to the vendor	14,175
PC 2000-1665, October 23, 2000, Champagne and Aishihik First Nations (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Champagne and Aishihik first Nations for the period October 1, 1997 to October 31, 2000	59,839	PC 2001-690, April 26, 2001, Relco Systems Inc. Remission Order, remits an amount of GST in respect of certain reporting periods which reflects a decision rendered by the Tax Court of Canada concerning other reporting periods in identical circumstances	11,110
PC 2000-1667, October 23, 2000, Teslin Tlingit Council (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Teslin Tlingit Council for the period October 1, 1997 to October 31, 2000	373,470	PC 2001-691, April 26, 2001, remission of Income tax and all relevant interests and penalties payable by Dominique Bédard (1982), Josée Bédard (1982) and Joseette Bédard for the 1980, 1981 and 1982 taxation years	38,199
		PC 2001-692, April 26, 2001, Donald McMillan Remission Order, remits amounts of excise tax and GST in respect of a used automobile imported into Canada by Mr. McMillan	881

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominiums units located on leased land.	3,525,875	of the sanctioning national or international sport federation who is participating in the IAFF World Championship in Athletics in Edmonton in 2001 or the 2001 Games of La Francophonie; or b) is a performer invited by the organizing committee of the 2001 Games of La Franco- phonie to participate in a cultural festival that is part of or is associated with those games	117,225
PC 2001-896, June 6, 2001, Certain Road Vehicle Supply Remission Order, remits amounts of GST to certain Indians in Quebec where tax relief did not apply because automobiles that had been purchased off-reserve between December 1, 1998 and January 31, 2000 were not delivered to a reserve.	37,605	PC 2001-1913, October 3, 2001, granted remission: a) of the fee of 75\$ paid or payable under item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada once, on condition that the applicant is a participant in the World Youth Day 2002; b) of the fee of 150\$, paid or payable under item 4 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada more than once, on condition that the applicant is a volunteer organizer of the World Youth Day 2002 invited by the Canadian Conference Centre of Catholic Bishops to facilitate and administer the activities of that event	301,275
PC 2001-1148, June 14, 2001, Hank K. Der Remission Order, remits amounts of excise tax and GST in respect of a ring imported into Canada by Mr. Der	2,283	Total	418,500
PC 2001-1511, August 28, 2001, remission of tax and all relevant interests and Income penalties, payable by The Owners Strata Plan No. 2 for the 1986 taxation year.	517	FINANCE Department	
PC 2001-1863, October 18, 2001, Maurice and Jean Didkowski Remission Order, remits an amount in respect of a GST New Housing Rebate.	4,370	PC 2001-1519, August 28, 2001, remission of accrued interest on a loan made to the Government of Jamaica	185,888
PC 2001-1864, October 18, 2001, Helen Spalding Remission Order, remits an amount in respect of a GST New Housing Rebate.	3,478	JUSTICE Department	
PC 2001-1865, October 18, 2001, Tracy Pellerin Remission Order, remits an amount in respect of a GST New Housing Rebate.	1,200	PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debt or at that time, is hereby remitted.	3,044,082
PC 2001-1866, October 18, 2001, Donald McLean and Eleanor MacLean Remission Order, remits an amount in respect of the importation of a motor home that was replaced under warranty.	11,532	PC 2001-1605, September 6, 2001, Her excellency the Governor General in council considering that it is in the public interest to do so, on the recommendation of the Minister of Justice and the Treasury Board, pursuant to subsection 23(2.1) (SC.1991, c.24.s. 7.(2)) of the <i>Financial Administration Act</i> , hereby makes the annexed Firearms Fees Remission Order (Registration Certificate).	411,790
Total	1,839,682,024	Total	3,455,872
CITIZENSHIP AND IMMIGRATION Department			
PC 2001-212, February 9, 2001, granted remission of the fee of \$75, paid or payable under item 3 of the <i>Immigration Act Fees Regulations</i> for the processing of duly completed application for a visitor visa to come into Canada once, on condition that the applicant a) is an athlete, coach, trainer, member of the medical staff, national team official, judge or member			

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF			
CANADA CUSTOMS AND REVENUE AGENCY			
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	2,802,792	PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	210,380
PC 1988-1243, June 23, 1988, remission of Customs duties and GST on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	28,805	PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	857,773
PC 1988-1244, June 23, 1988, remission of Customs duties and GST on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	30,153	PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	3,346,728
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	254,305	PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	17,886,538
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	19,124,785	PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning on January 1, 1997 and ending on December 31, 2002	12,116
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	64,521	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	886,062
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	452,790	PC 2001-1445, June 14, 2001 remission of Customs duties on refractory briks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel	22,350
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	19,225,838	PC 2001-1150, June 14, 2001, remission of Customs duties, excise taxes and GST on goods such as personal effects, goods for free distribution, display goods and equipment imported into Canada in connection with the 8th IAAF World Championships in Athletics to be held in Edmonton, Alberta, from August 3 to 12, 2002.	186,724
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	79,595,582	PC 2001-1232, July 12, 2001, remission on customs duties under the General Tariff that exceed the customs duties applicable under the Most-Favoured-Nation Tariff under the Customs Tariff on goods imported from Albania and the Sultanate of Oman	125,235
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	59,816	PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel	200
		Total	145,173,493

(1) Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
 - (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.
 - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off from memorandum departmental accounts receivable any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances.
- (iii) Governor in Council and Parliamentary authority—
 - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
		\$		\$			\$		\$	
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department.....	A	1,826	6,199,218						1,826	6,199,218
Canadian Grain Commission—										
Canadian Grain Commission										
Revolving Fund.....	A	7	254						7	254
Canadian Food Inspection										
Agency.....	A	580	369,042						580	369,042
CANADA CUSTOMS AND REVENUE AGENCY.....										
	A/D	1,964,773	1,053,629,346						1,964,773	1,053,629,346
CANADIAN HERITAGE										
Canadian Radio-television and										
Telecommunications Commission ..	A	11	1,028,463						11	1,028,463
National Film Board	A	25	5,053						25	5,053
Public Service Commission	A	1	3,918						1	3,918
Staff Development and Training										
Revolving Fund	A	5	3,229						5	3,229
CITIZENSHIP AND IMMIGRATION										
Department.....	A	309	608,979						309	608,979
Transportation and assistance loans...	E					2b	3,394	1,757,203	3,394	1,757,203
ENVIRONMENT										
Department.....	A/D	702	40,719						702	40,719
FINANCE										
Department.....	C					*	1	185,888	1	185,888
Jamaica—Deferred principal and										
deferred interest.....	E					2a	1	17,889,590	1	17,889,590
FISHERIES AND OCEANS.....										
	A/D	6,240	11,181,524						6,240	11,181,524
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department.....	A/D	1,096	2,520,275						1,096	2,520,275
Canadian International										
Development Agency	A	8	995,661						8	995,661
HEALTH										
Canadian Institutes of Health Research ..	A	1	66						1	66
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	43,333	190,987,982						43,333	190,987,982
Canadian Centre for Occupational										
Health and Safety	A	13	12,776						13	12,776
Canada Industrial Relations Board.....	A	22	773						22	773
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department.....	A	1	12,079						1	12,079
INDUSTRY										
Department.....	A	140	3,582,803						140	3,582,803
Atlantic Canada Opportunities										
Agency	A	92	2,039,829						92	2,039,829
Assistance loans.....	E	85	11,615,072						85	11,615,072
National Research Council of Canada ...	A	131	115,345						131	115,345
Natural Sciences and Engineering										
Research Council.....	A	2	2,853						2	2,853
Social Sciences and Humanities										
Research Council.....	A	2	3,886						2	3,886

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
Western Economic Diversification	A	24	8,015,338						24	8,015,338
JUSTICE										
Department	C					*	73,378	3,455,872	73,378	3,455,872
Federal Court of Canada	A	12	24,102						12	24,102
Tax Court of Canada	A	11	193						11	193
NATIONAL DEFENCE										
Department	A	19	23,884						19	23,884
NATURAL RESOURCES										
Department	A/D	502	2,295						502	2,295
Geomatics Canada Revolving Fund	A/D	126	505						126	505
National Energy Board	A	22	27,776						22	27,776
PRIVY COUNCIL										
Chief Electoral Officer	A	1,188	93,031						1,188	93,031
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	7,734	622,196						7,734	622,196
SOLICITOR GENERAL										
Correctional Service	A	113	131,891						113	131,891
Royal Canadian Mounted Police	A	10	717						10	717
TRANSPORT										
Department	A	181	226,006						181	226,006
VETERANS AFFAIRS	A	9	51,001						9	51,001
		2,029,356	1,294,178,080				76,774	23,288,553	2,106,130	1,317,466,633
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY	A	38,907	299,838,765						38,907	299,838,765
FISHERIES AND OCEANS	A	3	5,776						3	5,776
INDUSTRY										
Atlantic Canada Opportunities Agency—										
Assistance loans	A	1	795						1	795
TRANSPORT	A	67	27,787						67	27,787
		38,978	299,873,123						38,978	299,873,123
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾	B	1,505	1,771,800						1,505	1,771,800
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,816	53,996,962						40,816	53,996,962
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾	B	7,139	16,110,761						7,139	16,110,761

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾	B	51,153	84,577,124						51,153	84,577,124
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT Department.....	B	1,607	3,149,986						1,607	3,149,986
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	950	239,732						950	239,732
OTHER—										
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans ⁽³⁾	F	143	6,018						143	6,018
		2,171,647	1,753,903,586				76,774	23,288,553	2,248,421	1,777,192,139
SUMMARY—										
Write-offs	A/E	236,950	1,461,686,320				3,394	1,757,203	240,344	1,463,443,523
Remissions (section 23 of the FAA)	C						73,379	3,641,760	73,379	3,641,760
Forgiveness	B/F	62,497	105,855,421				1	17,889,590	62,498	123,745,011
Waivers	D	1,872,200	186,361,845						1,872,200	186,361,845
		2,171,647	1,753,903,586				76,774	23,288,553	2,248,421	1,777,192,139

* Order in Council remissions of other debts as defined in section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

⁽¹⁾ See introduction above.

⁽²⁾ Forgiveness related to the Fairness Package that emanates from the identified statutes.

⁽³⁾ Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	128	109,327	128	109,327		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	625	180,819	51	78,369	574	102,450
Canadian Grain Commission	18	5,025			18	5,025
	772	295,571	179	187,696	593	107,875
CANADA CUSTOMS AND REVENUE AGENCY	3,226	2,518,285	3,060	2,401,543	166	116,742
CANADIAN HERITAGE						
Department	107	95,687	29	49,100	78	46,587
Canadian Radio-television and Telecommunications Commission	1	400	1	400		
National Archives of Canada	68	28,687	39	21,687	29	7,000
National Film Board	101	44,211	16	20,525	85	23,686
National Library	8	2,815			8	2,815
Parks Canada Agency	234	153,900	2	5,500	232	148,400
Public Service Commission	84	53,899	83	50,999	1	2,900
Status of Women—Office of the Co-ordinator	8	7,423			8	7,423
	611	387,022	170	148,211	441	238,811
CITIZENSHIP AND IMMIGRATION						
Department	405	676,145	390	624,623	15	51,522
Immigration and Refugee Board of Canada	54	31,084	53	30,584	1	500
	459	707,229	443	655,207	16	52,022
ENVIRONMENT						
Department	301	259,124	106	92,666	195	166,458
Canadian Environmental Assessment Agency	2	1,500			2	1,500
	303	260,624	106	92,666	197	167,958
FINANCE						
Department	45	51,303	45	51,303		
Auditor General	86	65,635	78	60,485	8	5,150
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada	2	2,500			2	2,500
Office of the Superintendent of Financial Institutions	18	26,310	5	5,410	13	20,900
	153	146,248	129	117,498	24	28,750
FISHERIES AND OCEANS	449	345,299	409	313,781	40	31,518
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	136	387,081			136	387,081
Canadian International Development Agency	281	766,229	281	766,229		
International Joint Commission	3	3,717	3	3,717		
NAFTA Secretariat, Canadian Section	1	750			1	750
	421	1,157,777	284	769,946	137	387,831
GOVERNOR GENERAL	13	18,450	4	4,950	9	13,500

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
HEALTH						
Department	2,082	388,305	157	79,768	1,925	308,537
Canadian Institutes of Health Research	34	159,500	34	159,500		
Patented Medicine Prices Review Board	1	500	1	500		
	2,117	548,305	192	239,768	1,925	308,537
HUMAN RESOURCES DEVELOPMENT						
Department	1,064	854,691	863	681,343	201	173,348
Canada Industrial Relations Board	28	14,362	10	6,262	18	8,100
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,093	869,853	874	688,405	219	181,448
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	184	210,875	118	141,674	66	69,201
INDUSTRY						
Department	385	230,629	351	197,321	34	33,308
Canadian Space Agency	146	217,627	100	125,754	46	91,873
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	60	19,711	60	19,711		
National Research Council of Canada	55	134,305	50	43,950	5	90,355
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	1	3,600			1	3,600
Statistics Canada	332	188,268	332	188,268		
Western Economic Diversification	13	5,300	13	5,300		
	994	804,940	907	580,804	87	224,136
JUSTICE						
Department	46	112,332	45	111,776	1	556
Canadian Human Rights Commission	8	2,740	8	2,740		
Commissioner for Federal Judicial Affairs	44	1,420,007	6	107,612	38	1,312,395
Federal Court of Canada	55	24,472	55	24,472		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	7	33,075	7	33,075		
Supreme Court of Canada	6	9,030	6	9,030		
Tax Court of Canada	9	950			9	950
	176	1,603,606	128	289,705	48	1,313,901
NATIONAL DEFENCE						
Department	12,192	27,001,859	4,747	9,308,160	7,445	17,693,699
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	2	2,000	2	2,000		
	12,195	27,004,359	4,749	9,310,160	7,446	17,694,199
NATURAL RESOURCES						
Department	328	455,330	326	449,030	2	6,300
Canadian Nuclear Safety Commission	12	24,980	12	24,980		
National Energy Board	6	6,413	5	6,103	1	310
	346	486,723	343	480,113	3	6,610
PARLIAMENT						
House of Commons	14	26,868	14	26,868		
Library of Parliament	9	2,997	1	447	8	2,550
The Senate	16	7,841	16	7,841		
	39	37,706	31	35,156	8	2,550

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
PRIVY COUNCIL						
Department	196	221,988	194	219,513	2	2,475
Canadian Transportation Accident Investigation and Safety Board	16	8,550			16	8,550
Chief Electoral Officer	12	15,562			12	15,562
Commissioner of Official Languages	11	2,275			11	2,275
Millenium Bureau of Canada	1	1,366			1	1,366
Public Service Staff Relations Board	2	1,141	1	141	1	1,000
	238	250,882	195	219,654	43	31,228
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	578	1,079,690	546	1,019,866	32	59,824
Communication Canada	27	21,877	9	5,735	18	16,142
	605	1,101,567	555	1,025,601	50	75,966
SOLICITOR GENERAL						
Department	31	10,200			31	10,200
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	385	356,806			385	356,806
National Parole Board	9	4,375			9	4,375
Royal Canadian Mounted Police	1,687	8,797,032	600	5,809,690	1,087	2,987,342
	2,113	11,168,413	601	7,809,690	1,512	3,358,723
TRANSPORT						
Department	320	376,485	178	206,391	142	170,094
Canadian Transportation Agency	10	13,200	8	12,300	2	900
	330	389,685	186	218,691	144	170,994
TREASURY BOARD	45	40,331	45	40,331		
VETERANS AFFAIRS	131	88,458	129	88,158	2	300
Total	27,013	50,442,208	13,837	25,859,408	13,176	24,582,800

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2001-2002

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY					
Issuance of fraudulent tax refunds by an employee	1	14,425		14,425	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Theft of petty cash (3 cases)		348		348	
Theft of United Way receipts		707		707	
Canadian Food Inspection Agency					
Loss of receipts	25	20		20	
CANADA CUSTOMS AND REVENUE AGENCY					
Fraudulent use of taxi vouchers	1	388		388	
Loss of change float	1	90		90	
CANADIAN HERITAGE					
Parks Canada Agency					
Theft from vending machine		300		300	
Hiking fees stolen from cash box in parks vehicle		150		150	
Cashier shortage		84		84	
Replenishment cash float		660		660	
Theft of two CIBC deposit bags and cash float		5,325		5,325	
Public Service Commission					
Theft of money		205		205	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages, Canada (7 cases)	1	846	150	632	64
Cashier shortages, overseas (64 cases)	1	10,954		10,954	
Loss of petty cash (2 cases)	1	122		122	
Loss of revenue	1	205		205	
Misappropriation of receipts	1	2,800	2,800		
Loss of personal property while in CIC's custody	1	1,409		1,409	
Immigration and Refugee Board of Canada					
Loss of petty cash	1	240		240	
FINANCE					
Financial Consumer Agency of Canada					
Personal use of taxi vouchers	1	1,399		1,399	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	4,097		4,097	
Loss of petty cash on the CCGS Gull Isle	1	150		150	
Robbery of parking fees by parking attendant	1	4,284	4,284		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Theft of Mission funds (3 cases)		77,363		77,363	
Fraudulent travel claim		6,582	6,582		
Unauthorized use of telephone lines		3,730		3,730	
Net cashier shortages		2,968		2,968	
Loss of petty cash		96		96	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Employment insurance benefits	(S)	105,709,129	28,438,966	3,735,838	73,534,325
Family allowances	(S)	26,637	600	16,294	9,743
Old Age Security	(S)	3,658,263	220,545	576,649	2,861,069
Canada Pension Plan	(S)	1,675,005	26,983	63,087	1,584,935
Unexplained losses of petty cash:					
Loss of petty cash at Estevan, HRCC, Saskatchewan	1	25		25	
Loss of petty cash, NHQ	1	73		73	
Others:					
Theft of receipts at HRCC Sydney, Nova Scotia	1	118	118		
Theft of change fund at HRCC Woodstock, New Brunswick	1	30		30	
Loss of receipts at HRCC Verdun, Quebec	1	150		150	
Loss of receipts at HRCC Outaouais, Quebec	1	912		912	
Loss of receipts at HRCC Laval, Quebec	1	3,208		260	2,948
Cash float shortage at HRCC Sainte-Foy, Quebec	1	20		20	
Theft of revenue, Ontario	1	318		198	120
Loss of revenue, Ontario	1	395		395	
Cashiers shortage at Winnipeg, Manitoba	1	30		30	
Loss of change fund at HRCC, British Columbia (3 cases)	1	105	55	50	
Loss of receipts, British Columbia (4 cases)	1	553	10	543	
INDUSTRY					
Department					
Loss of taxi booklet (10 pages)		1,190		1,190	
Loss of cellular phones (2 cases)		600		600	
Loss of taxi booklet		300		300	
Theft of petty cash cheque		198	198		
Atlantic Canada Opportunities Agency					
False or fraudulent claims on contribution agreements		75,011		75,011	
Loss of petty cash	20	67		67	
Canadian Space Agency					
Fraudulent endorsement of cheque cashed		1,683			1,683
Natural Sciences and Engineering Research Council					
Fraudulent use of American Express travellers cheques of President's Office		4,000	600	3,400	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Payment to incorrect payee, Alberta	5	1,021		1,021	
NATIONAL DEFENCE					
Department					
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax		375			375
Discrepancy in money held by cashier, HMCS Vancouver	1	1,178	1,178		
Adjustments to reconcile FMAS with cashier automated system	1	32		32	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	1	2,053		2,053	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Military Police Complaints Commission					
Fraudulent use of government acquisition card.....		595			595
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash (break and enter)					
Fort Smith Office, BC.....	1	500		500	
Theft of petty cash.....	(S)	100		100	
Theft of petty cash (2 cases).....	1	342		342	
Receiver General—Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (10,520 cases).....		4,080,746	3,981,482	99,264	
Irregular endorsements (230 cases).....		113,999	113,454	545	
Not endorsed (1,776 cases).....		682,459	601,844	80,615	
Misdirected direct deposits.....		1,425,829	1,083,526	342,303	
Others.....		1,538,465	1,061,760	476,705	
Ministerial bank accounts—					
Forged endorsements (3 cases).....		28,445	28,445		
Not endorsed (6 cases).....		1,957	1,957		
Others (2 cases).....		819	819		
Foreign accounts—					
Forged endorsements (3 cases).....		2,030	2,030		
Not endorsed.....		75	75		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (7 cases).....		1,908		1,908	
Misappropriation of receipts.....		11,339		11,339	
Petty cash loss.....		50		50	
Fraudulent reports.....		3,600		3,600	
Royal Canadian Mounted Police					
Loss of money (5 cases).....		3,712	497	3,115	100
TRANSPORT					
Department					
Theft of survival equipment.....	1	81		81	
Theft of cash from travel claim.....	1	251		251	
Loss of an amount of petty cash.....	1	10		10	
		119,185,513	35,578,958	5,610,598	77,995,957

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computer (13 cases)	46,044		46,044	
Theft of computer components	1,000		1,000	
Theft of Kubota diesel generator	2,600		2,600	
Theft of batteries charger	150		150	
Theft of batteries (2 cases)	200		200	
Theft of Government vehicle—Damage repairs	4,799		4,799	
Vandalism to Government vehicle	498		498	
Theft of PC viewer (3 cases)	20,490		20,490	
Theft of cellular phone (2 cases)	379		379	
Theft of CD player	150		150	
Theft of headset	150		150	
Theft of soundstations (2 cases)	1,200		1,200	
Theft of electronic mail devices (2 cases)	1,100		1,100	
Theft of microcomputers (2 cases)	7,000		7,000	
Theft of lately planted trees	1,000		1,000	
Canadian Food Inspection Agency				
Theft of laptop computers (18 cases)	58,151	3,720	54,431	
Vandalism to Government vehicle (15 cases)	7,145		7,145	
Canadian Grain Commission				
Theft of walkie talkies (2 cases)	3,000		3,000	
Theft of Mettler scales (3 cases)	9,000		9,000	
CANADA CUSTOMS AND REVENUE AGENCY				
Theft of laptop computers (27 cases)	83,600		83,600	
Theft of informatic equipment (7 cases)	10,339		10,339	
Theft of cellular phones (7 cases)	1,739		1,739	
Theft of tactical jacket	300		300	
Theft of books (3 cases)	104		104	
Theft of electronic equipment	95		95	
Theft of briefcase	80		80	
CANADIAN HERITAGE				
Department				
Theft of video cassette recorder	145		145	
Theft of computers (2 cases)	2,524		2,524	
Theft of computer laptop	4,317		4,317	
Theft of palm pilot	600		600	
National Archives of Canada				
Theft of computer equipment	8,000			8,000
Theft of office equipment	800			800
National Film Board				
Theft of a computer	3,000			3,000
Theft of a video VHS	185			185
National Library				
Theft of computer equipment	2,200			2,200
Theft of office equipment	250			250
Parks Canada Agency				
General vandalism (many cases)	3,135		3,135	
Vandalism to gravesite historic plaque	987		987	
Graffiti on Historic House	200		200	
Damage to lattice work	1,500		1,500	
Panes of glass broken at Historic House	350		350	
Theft of all-terrain vehicles (2 cases)	12,000		12,000	
Theft of artifacts	1,905		1,905	
Theft of equipment (2 cases)	410		410	
Theft of gasoline	1,740		1,740	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a micro-computer (3 cases)	8,000		8,000	
Theft of materials and equipment (9 cases)	13,468	150	13,318	
Theft of computer laptop	3,080		3,080	
Loss of cellular phone	100		100	
Vandalism to road sign (3 cases)	870		870	
Vandalism to locks (7 cases)	1,380		1,380	
Arson	200		200	
Vandalism to door (5 cases)	6,130		6,130	
Vandalism to decorative hide	50		50	
Vandalism to window	250		250	
Vandalism to the grounds	100		100	
Vandalism to ventilation motor	100		100	
Vandalism to buildings (3 cases)	400		400	
Vandalism to beams	700		700	
Public Service Commission				
Theft of laptops (7 cases)	23,669		23,669	
Theft of a projector	8,815		8,815	
Theft of a video cassette recorder	180		180	
Theft of a walkman	98		98	
Theft of a PC viewer	10,200		10,200	
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	3,479		3,479	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptops (9 cases)	35,000		35,000	
Theft of a television	1,000		1,000	
Theft of videotape recorders (3 cases)	1,200		1,200	
Loss of desktop computers (20 cases)	55,534		55,534	
Loss of servers (3 cases)	50,316		50,316	
Loss of printers (7 cases)	4,046		4,046	
Loss of port of entry stamps (2 cases)	90		90	
Loss of scanners (2 cases)	1,200		1,200	
Loss of computer peripherals (10 cases)	2,825		2,825	
Loss of processing units (27 cases)	53,300		53,300	
Loss of monitors (12 cases)	6,000		6,000	
Immigration and Refugee Board of Canada				
Theft of electronic label printer	399		399	
Theft of laptop computer	4,500		4,500	
ENVIRONMENT				
Department				
Theft of laptop computers (16 cases)	63,390		58,390	5,000
Theft of tools (7 cases)	3,030		3,030	
Theft of technical equipment (6 cases)	3,240		3,240	
Theft of office equipment (8 cases)	2,008		1,508	
Theft of optical equipment (7 cases)	15,485		8,485	500
Theft of electronic equipment (8 cases)	88,450		88,450	
Theft of motor and generators (3 cases)	862		862	
Theft of vehicles and trailers (3 cases)	29,438	10,647	18,791	
Vandalism of Government vehicle (6 cases)	9,240		9,240	
FINANCE				
Department				
Theft of microcomputer	1,200		1,200	
Theft of technical equipment	20		20	
Auditor General				
Theft of laptop computer	3,331		3,331	
Theft of computer monitor	1,313		1,313	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian International Trade Tribunal				
Theft of microcomputer	3,495		3,495	
FISHERIES AND OCEANS				
Theft of boat and boating equipment (6 cases)	14,850		5,650	9,200
Theft of office equipment and supplies (3 cases)	9,304		9,304	
Theft of computer and computer equipment (12 cases)	44,563		44,563	
Theft of a power supply (2 cases)	7,436		7,436	
Theft of shorelander trailer	700		700	
Theft of DVD player	350		350	
Theft of portable telephone headset	200		200	
Theft of snowplow blade and hydraulic equipment	2,000		2,000	
Theft of motor vehicle equipment (2 cases)	22,519		22,519	
Theft on MCTS Iqaluit	3,500		3,500	
Theft and damage to solar captors (2 cases)	24,400			24,400
Theft of outside maintenance equipment	6,000		6,000	
Theft of vehicles	51,000		51,000	
Theft of tools (2 cases)	4,765		4,765	
Theft of technical equipment (3 cases)	27,292		27,292	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of CD burner	283		283	
Theft of cellular telephones (7 cases)	1,886		1,886	
Theft of CPU	1,000		1,000	
Theft of laptop computer (8 cases)	28,679		28,679	
Theft of personal digital assistant	571		571	
Theft of video cassette recorder	199		199	
HEALTH				
Department				
Theft/loss of laptops and computers (10 cases)	37,329			37,329
Theft/loss of laptops and computer equipment (18 cases)	25,760			25,760
Theft/loss of cellular telephone	299			299
Theft/loss of Palm Pilots (4 cases)	1,538			1,538
Theft of a vehicle—Damages	493			493
Theft of a vehicle (Ford Explorer) —Damages	5,000			5,000
Theft/loss of narcotics (11 cases)	3,120		3,120	
Theft/loss of audiovisuals (3 cases)	6,125			6,125
Theft/loss of taxi chit book (2 cases)	650		650	
Theft/loss of two gas cans and a lawnmower	250		250	
Theft/loss of keys to narcotic cupboard	5		5	
Theft/loss of administration equipment	2,000		2,000	
Theft/loss of housekeeping supplies	200		200	
Theft/loss of tuning forks and stethoscopes	1,000		1,000	
Theft/loss of reference book (8 cases)	200		200	
Canadian Institutes of Health Research				
Theft of portable computers (3 cases)	11,145		11,145	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of microcomputer	3,986		3,986	
NEW BRUNSWICK				
Vandalism to a Government vehicle (8 cases)	9,988		9,988	
Theft of computers and peripheral equipment (5 cases)	11,993		11,993	
QUEBEC				
Theft of a laptop computer	2,000		2,000	
Theft of microcomputers (5 cases)	10,400		10,400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ONTARIO				
Theft of microcomputers (3 cases)	4,400		4,400	
Theft of telephones (4 cases)	1,106		1,106	
Vandalism to building	1,000		500	500
Theft of miscellaneous equipment	280		280	
MANITOBA				
Theft of laptop computer	3,613	2,000	1,613	
Vandalism to Government vehicle	203		203	
SASKATCHEWAN				
Vandalism to Government vehicle	4,400		4,400	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Theft of Government vehicle	15,000		15,000	
Theft of laptop computers (5 cases)	15,000		15,000	
Theft of desktop computers (3 cases)	10,000		10,000	
Theft of laser printers (2 cases)	8,000		8,000	
BRITISH COLUMBIA / YUKON				
Theft of technical equipment	1,000		1,000	
Theft of cellular phone	250		250	
Theft of microcomputers (4 cases)	6,000		6,000	
Theft of office furniture	45		45	
Theft of appreciation awards	282		282	
Vandalism of Government vehicle (4 cases)	3,755		3,755	
Vandalism to microcomputers (4 cases)	800		800	
Vandalism to building	50		50	
Vandalism to office equipment	45		45	
NATIONAL HEADQUARTERS				
Theft of laptop computers (3 cases)	9,619		9,619	
Theft of computer from residence	2,195		2,195	
Theft of computer equipment (2 cases)	2,592		2,592	
Canada Industrial Relations Board				
Theft of computer laptop and accessories	6,061	4,831	1,230	
Theft of computer laptop and accessories	5,018		5,018	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop computer and handheld computer, Nunavut	4,600		4,600	
Theft of laptop, Yukon	3,999		3,999	
Theft of an all-terrain vehicle, Yukon (2 cases)	13,047		13,047	
Theft of a portable radio, Yukon (2 cases)	1,486		1,486	
Theft of a station radio, Yukon	1,030		1,030	
Theft of Polaroid camera, Yukon	200		200	
Theft of Olympus digital camera, Yukon	1,000		1,000	
Theft of an all-terrain vehicle's helmet, Yukon	400		400	
Theft of 6 pairs of leather gloves, Yukon	60		60	
Theft of digital camera, PGIC	1,599		500	1,099
Theft of Sony digital camera with memory stick and adapter, Manitoba	1,723		1,723	
Theft of a decorative blanket, Saskatchewan	300		300	
Loss of cellular phones, Alberta (4 cases)	873		873	
Theft of laptop computer, Alberta	3,550		3,550	
Theft of CPU Touch computer, BC	1,539		1,539	
Theft of handheld computer, BC	300		300	
Theft of a back pack, BC	100		100	
Theft of a Toshiba laptop computer, BC	3,000		3,000	
Theft of a dictaphone, BC	120		120	
Theft of a compact disk drive, BC	200		200	
Theft of a floppy disk drive, BC	100		100	
Theft of a cell phone battery charger, BC	50		50	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a mouse, BC	40		40	
Theft of assured loading ferry tickets, BC	1,500		1,500	
Theft of Toshiba laptop computer, BC	6,200		6,200	
Loss of a Toshiba laptop computer, BC	5,000		5,000	
Loss of IBM laptop computer, BC	4,107		4,107	
Theft of Startac cellular telephone, BC	200		200	
Loss of Startac cellular telephone, BC (2 cases)	350		350	
Loss of hand held computer, BC (3 cases)	1,200		1,200	
Theft of black duffel bag by Briggs & Riley, BC	302		302	
Loss of Canada Art Bank Killer Whale Picture, BC	2,140		2,140	
Theft of cellular telephone, BC	200		200	
Loss of a cellular telephone, NWT	160		160	
Loss of a camera, 2 lenses and 2 filters, NWT	9,200		9,200	
INDUSTRY				
Department				
Theft of laptop computers (9 cases)	38,254		27,387	10,867
Theft of computers (2 cases)	4,390		4,390	
Theft of computer component	300		300	
Theft of computer accessories	165		165	
Theft of laptop, cell phone and accessories	4,130		4,130	
Theft of portable printers (3 cases)	1,440		1,440	
Theft of fax machine	299		299	
Theft of CD writer	460		460	
Theft of scanner	395		395	
Theft of wheeled brief case	190		190	
Theft of oscilloscope	4,430		4,430	
Theft of BlackBerry (2 cases)	1,100			1,100
Theft of telephones (2 cases)	300		300	
Theft of cell phone	300		300	
Theft of cell phone accessories	100		100	
Theft of projector	12,710		12,710	
Theft of VCR	300		300	
Theft of taxi booklet	300		300	
Canadian Space Agency				
Theft of computer and equipment (3 cases)	17,750	1,000	16,750	
Theft of head set with equipment	330		330	
Theft of cellular phone	200		200	
National Research Council of Canada				
Theft of microcomputers (2 cases)	15,946		15,946	
Theft of computer monitors (2 cases)	10,632		10,632	
Natural Sciences and Engineering Research Council				
Theft of IBM Thinkpad (2 cases)	6,000		6,000	
Social Sciences and Humanities Research Council				
Theft of a laptop	4,000		4,000	
Theft of a projector	12,000		12,000	
Western Economic Diversification				
Theft of laptop computer	4,150		4,150	
JUSTICE				
Department				
Theft of a digital camera	2,130		2,130	
Theft of computers and related electronic equipment (9 cases)	16,162		16,162	
Theft of a palm pilot	400		400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Theft of military kit (1375 cases)	164,286	1,528	162,758	
Theft of transportation equipment (19 cases)	4,450		4,450	
Theft of construction engineering equipment	2,067		2,067	
Theft of machinery (2 cases)	349		349	
Theft of telecommunication equipment	280		280	
Theft of electrical equipment (9 cases)	3,896		3,896	
Theft of technical equipment (11 cases)	6,703		6,703	
Theft of tools (7 cases)	3,366		3,366	
Theft of weapons (13 cases)	631		631	
Theft of military specific equipment (106 cases)	11,698	5	11,693	
Theft of non military specific equipment (134 cases)	25,052	374	24,678	
Theft of computers (2 cases)	10,000		10,000	
Theft of laptops (6 cases)	21,936		21,936	
NATURAL RESOURCES				
Department				
Theft of laptop computers (12 cases)	42,152		42,152	
Theft of Versa notebook and case	6,616		6,616	
Theft of Thinkpad (2 cases)	12,528		12,528	
Theft of Palm Pilot III	300		300	
Theft of PSION Palmtop	888		888	
Theft of CO2 detector	750		750	
Theft of digital camera (2 cases)	2,530		2,530	
Theft of a US Robotics modem	358		358	
Theft of IREX micro surgical scissors	200		200	
Theft of aluminum cylinders	2,000		2,000	
Theft of precious metals	8,000		8,000	
Theft of cellular phone	300		300	
Theft of an off-road vehicle with trailer	8,558		8,558	
Vandalism to four department vehicles	1,545		1,545	
Vandalism to buildings	2,000		2,000	
Vandalism to buildings—Broken window (break-in)	1,333			1,333
Theft of televisions (break-in) (3 cases)	600			600
PRIVY COUNCIL				
Department				
Loss of technical equipment (3 cases)	950		950	
Canadian Centre for Management Development				
Theft of technical equipment (3 cases)	3,000			3,000
Canadian Transportation Accident Investigation and Safety Board				
Theft of a computer as a result of a break-in	1,935		1,935	
Vandalism to Government vehicle	523		523	
Chief Electoral Officer				
Theft of a micro-computer	1,445		1,445	
Commissioner of Official Languages				
Theft of cellular phone	320		320	
Theft of Palm Pilot agenda	534		534	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damages to building as a result of break-in (3 cases)	16,000		16,000	
Theft of laptop computers (13 cases)	42,765		42,765	
Theft of printer	200		200	
Theft of Palm Pilot (7 cases)	2,563		2,563	
Theft of video card and book	70		70	
Theft of Alnor Flow Hood	3,269		3,269	
Theft of Hewlett Packard business calculator	200		200	
Theft of cellular phone Audiovox	276		276	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of computer, NEC Powermate CT 815	1,900		1,900	
Theft of Palm III C, 1 digital camera	1,600		1,600	
Theft of camera	800		800	
Theft of 1 laptop, 2 calculators, 1 laser printer, 1 Palm Pilot	7,450		7,450	
Theft of 1 LCD Projector, 2 laptops	13,000		13,000	
Theft of HP Jornada 540 series pocket organizer	775		775	
Theft of Targus keyboard attachment	180		180	
Theft of Racel Waltm Word Calculator	700		700	
Theft of Compaq IPAQ Handheld Computer Model	600		600	
Theft of Nortel Meridian Phone 9316CW	250		250	
Theft of Compaq PDA SER# 117697004	700		700	
Theft of 1 hard drive	300		300	
Theft of 1 CPU case and 1 T-10 MidTower ATX	2,227		2,227	
Theft of 1 Zip drive, 1 calculator, 1 wrist rest, 2 computer mouses	550		550	
Theft of 1 printer, and parts (2 cases)	1,232		1,232	
Theft of compact disc	200		200	
Lost pager (2 cases)	260		260	
Theft of LCD Screen (2 cases)	1,800		1,800	
Theft of agent tool kit	50		50	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (56 cases)	66,865		66,865	
Damage due to inmate riots (22 cases)	1,546,288		1,546,288	
Theft of asset inventories (64 cases)	128,184	2,204	118,247	7,733
Theft of computers (3 cases)	8,208		8,208	
Theft of automobiles (2 cases)	37,049		37,049	
Theft of supplies (3 cases)	1,400		1,400	
Vandalism of property and equipment (403 cases)	168,931	4,497	163,582	852
Royal Canadian Mounted Police				
Vandalism to Government vehicles	312,937	140,252	2,294	170,391
Willful damage to police vehicles	48,221	12,322	32,982	2,917
Damage to police transport	1,099		1,099	
Damage/loss of equipment	3,446	54	3,392	
Theft of Government property	81,455		81,455	
TRANSPORT				
Department				
Theft of laptop computers (4 cases)	17,489		17,489	
Theft of notebook computers (5 cases)	19,328		19,328	
Theft of a computer	3,000		3,000	
Theft of projectors (3 cases)	11,835		11,835	
Theft of a camcorder	4,620		4,620	
Theft of a digital camera	1,200		1,200	
TREASURY BOARD				
Secretariat				
Theft of microcomputers (2 cases)	4,640		4,640	
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Theft of Palm Pilot	249		249	
Theft of laptop computer (3 cases)	11,655		11,655	
Theft of desktop CPU	1,918		1,918	
Theft of video camera	300		300	
Theft of two tires	100		100	
Theft of three boxes of carpet tiles	510		510	
	4,475,495	183,584	3,954,440	337,471

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicle (9 cases).....	28,934		28,934	
Damage to Government vehicle in an accident (2 cases).....	2,161	226	1,935	
Damage to Government vehicle in an accident—repair.....	8,749		8,749	
Canadian Food Inspection Agency				
Loss of microcomputer due to fire.....	2,390		2,390	
Loss of incubator due to fire.....	1,000		1,000	
Damage to Government vehicle in an accident (23 cases).....	50,369		45,373	4,996
CANADA CUSTOMS AND REVENUE AGENCY				
Damage to vehicle (51 cases).....	117,375	15,009	90,375	11,991
CANADIAN HERITAGE				
Parks Canada Agency				
Loss of camera.....	1,200		1,200	
Damage to Government vehicle (4 cases).....	16,250		16,250	
Loss of material and equipment (2 cases).....	1,285		1,285	
Damage to material and equipment (2 cases).....	485		485	
Damage to door in Visitor's Center.....	117		117	
Storm damage causing trees and debris in roads.....	1,325		1,325	
Fire at campground kiosk.....	9,500		9,500	
Status of Women—Office of the Co-ordinator				
Damage to computer monitor due to flooding.....	330		330	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of mobile radios (7 cases).....	8,229		8,229	
ENVIRONMENT				
Department				
Damage to Government vehicles due to accidents (17 cases).....	54,216		52,422	1,794
Damage to technical equipment (49 cases).....	176,188		176,188	
Damage to microcomputers and related equipment (62 cases).....	116,073		116,073	
FINANCE				
Auditor General				
Loss of microcomputers due to broken water sprinkler.....	4,453		4,453	
Loss of computer monitors due to broken water sprinkler.....	826		826	
Loss of facsimile due to broken water sprinkler.....	1,995		1,995	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of cellular phones (2 cases).....	419		419	
Loss of blackberry.....	549		549	
FISHERIES AND OCEANS				
Damage to Government vehicles (79 cases).....	192,351	9,137	158,514	24,700
Damage to property—lighthouse.....	200		200	
Damage to trawl and forklift.....	1,485		1,485	
Damage to computer.....	599		599	
Loss of boat Smokercraft.....	1,425		1,425	
Loss of equipment (5 cases).....	4,213		2,613	1,600
Loss of Jerome Mercury Analyser.....	17,000		17,000	
Loss of radar at sea.....	10,700			10,700
Loss of DAPS receiver.....	5,360			5,360

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of echo sounder	27,000			27,000
Loss of GPS receiver	4,280			4,280
Loss of hydraulic generator	1,050			1,050
Loss of portable computers (2 cases)	8,210			8,210
Loss of computer screen	2,100			2,100
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Damage to Government vehicle due to accidents (3 cases)	13,501	5,595	7,329	577
QUEBEC				
Loss of a cellular phone	150		150	
Damage to telephone system due to lightning	325		325	
ONTARIO				
Damage to computer equipment due to flooding	7,200		7,200	
Loss of radio	1,098		1,098	
MANITOBA				
Loss of printer due to water leakage	1,100		1,100	
BRITISH COLUMBIA / YUKON				
Damage to Government vehicle due to accident	406		406	
Damage to cellular phone	200		200	
NATIONAL HEADQUARTERS				
Loss of computer and peripheral equipment due to fire	3,863		3,863	
Loss of cellular phones (3 cases)	1,877		1,877	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage to Government vehicle due to an accident, Nunavut	8,336			8,336
Damage to Government vehicle due to an accident, Atlantic (3 cases)	26,716	26,716		
Damage to Government vehicle, Saskatchewan (2 cases)	6,895		6,895	
Damage beyond economic repair of a Startac cellular phone, BC	200		200	
INDUSTRY				
Department				
Damage to Government vehicle following accident (7 cases)	4,725	2,484	2,241	
Scanner dropped by employee	6,000		6,000	
Economic Development Agency of Canada for the Regions of Quebec				
Loss of laptop	3,645		3,645	
Western Economic Diversification				
Loss of laptop computer	7,046		7,046	
Loss of cellular phones (2 cases)	348		348	
JUSTICE				
Supreme Court of Canada				
Damage to Government vehicle in an accident (2 cases)	4,016		4,016	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Loss or damage to military kit (2602 cases)	82,061	549	81,512	
Loss or damage to transportation equipment (68 cases)	58,306	4,004	54,302	
Damage to construction engineering equipment	6		6	
Loss or damage to machinery (9 cases)	57,281		57,281	
Loss or damage to telecommunication equipment (152 cases)	31,724		31,724	
Loss or damage to electrical equipment (16 cases)	61,145		61,145	
Loss or damage to technical equipment (58 cases)	73,949		73,949	
Loss or damage to tools (87 cases)	22,538		22,538	
Loss of weapons (46 cases)	19,273		19,273	
Loss or damage to military specific equipment (158 cases)	14,815		14,815	
Loss or damage to non military specific equipment (1668 cases)	14,303		14,303	
Loss or damage to computers (40 cases)	4,822		4,822	
Loss or damage to laptops (2 cases)	7,498		7,498	
NATURAL RESOURCES				
Department				
Damage to equipment due to extreme weather conditions in the High Arctic—				
Steel tanks (2 cases)	4,400		4,400	
Antenna towers (2 cases)	2,200		2,200	
Accidental destruction of cellular phone	150		150	
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Damage to furniture due to flooding in				
Winnipeg office	8,038		8,038	
Damage to Government vehicle	675		675	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
15-pound block smashed three (3) tiles and bent two (2) ceiling tile supports, 330 Gare du Palais, Que.	50		50	
Fire on roof, Learning Centre, Rigaud, Que.	125,000		125,000	
Major fire on the roof, 715 Peel, Que.	1,200,000		1,200,000	
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (2 cases)	6,440		6,440	
Damage due to acts of nature (2 cases)	56,948		56,948	
Damage following motor vehicle accident (42 cases)	104,045	9,593	91,797	2,655
Damage to property and equipment (28 cases)	40,028		40,028	
Loss of asset inventories (4 cases)	2,940		2,940	
Royal Canadian Mounted Police				
Damage to RCMP vehicles (accidents)	1,296,339	377,256	643,545	275,538
Damage to property/equipment	389,980		38,230	351,750
Damage/loss of equipment	84,553	1,919	58,430	24,204
TRANSPORT				
Department				
Damage to a computer notebook	3,500		3,500	
Damage to a cellular telephone	352		352	
Damage to vehicles (2 cases)	15,537		15,537	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Loss of cellular telephones (3 cases)	600		600	
Loss of Palm Pilot	199		199	
Damage to CD ROM drive	154		154	
Loss of access cards (3 cases)	300		300	
	4,768,187	452,488	3,548,858	766,841

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY						
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	39,947	376		
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,517	4	45,000	6,271
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	58,553	46,014	43,087	371,250
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738		45		23,693
Damage to vehicle (37 cases)	2000-2001	105,050	13,118	1,140	90,792	
CANADIAN HERITAGE						
Canadian Film Development Corporation						
Theft of petty cash	1999-2000	687				687
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849		49,854	
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527		649	
Theft of television/video-cassette recorder	1997-98	1,021			1,021	
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to building caused by motor vehicle ⁽¹⁾	1999-2000	1,372			346 ⁽¹⁾	1,026 ⁽¹⁾
Status of Women—Office of the Co-ordinator						
Theft of a laptop computer (2 cases)	2000-2001	9,460			9,460	
CITIZENSHIP AND IMMIGRATION Department						
Loss of revenue, Ontario Region	2000-2001	10,063			10,063	
Cashier shortage	1999-2000	3,092 ⁽¹⁾		20	3,072	
ENVIRONMENT Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274			3,506
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Fraudulent use of credit cards	2000-2001	6,859 ⁽¹⁾	2,654	404	3,801	
FISHERIES AND OCEANS						
Damage to Government vehicles (25 cases)	1999-2000	35,630			26,130	9,500
Items lost at sea (15 cases)	1999-2000	122,212			106,912	15,300
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		29,070	14,000
Theft of a boat and boating equipment	1999-2000	800				800
Theft of vehicle and vehicle parts (3 cases)	1999-2000	4,300			2,000	2,300
Damage to a boat	1999-2000	1,500				1,500
Damage to vehicle and vehicle parts	1999-2000	5,000				5,000
Theft of computer and computer equipment (12 cases)	2000-2001	57,399			52,899	4,500
Theft of digital cameras (5 cases)	2000-2001	10,990			9,390	1,600
Damage to Crown vehicles (35 cases)	2000-2001	82,111			81,375	736
Fraudulent use of credit card	2000-2001	21,899		211 ⁽¹⁾		21,688

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1999-2000	283,022				283,022
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			4,000,000	
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084	5,000		
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Loss of change floats at the Edmonton Regional Office	1999-2000	50			50	
Net cashier shortages/overages	1999-2000	4,862			4,862	
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
Damage to Government vehicles following accident (5 cases)	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841				47,841
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050	2,228		8,682
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	22,690	500		30,000
Fraudulent claims for benefits:						
Employment Insurance Benefits	1996-97	143,199,640	108,110,365	4,140,484	6,759,928	24,188,863
Employment Insurance Benefits	1997-98	139,711,649	99,145,197	4,829,850	6,128,094	29,608,508
Employment Insurance Benefits	1998-99	156,186,404	96,451,422	7,205,195	8,680,197	43,849,590
Employment Insurance Benefits	1999-2000	120,404,240	63,616,129	13,723,020	6,248,839	36,816,252
Employment Insurance Benefits	2000-2001	120,790,146	33,710,061	29,285,915	4,278,609	53,515,561
Family Allowances	1988-89	120,284	56,190	600	61,849	1,645
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,722	50	16,377	1,315
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	46,804	20,884	225	23,691	2,004
Family Allowances	1993-94	156,746	34,282	300	104,310	17,854
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	239,874 ⁽¹⁾	10,992	35,501	53,248
Old Age Security	1988-89	1,044,068	555,836 ⁽¹⁾	20,941	167,784	299,507
Old Age Security	1989-90	721,089	246,384		115,963	358,742
Old Age Security	1990-91	639,880	309,069	5,252	101,715	223,844
Old Age Security	1991-92	617,627	169,644	6,696	293,055	148,232
Old Age Security	1992-93	1,074,363 ⁽¹⁾	305,185 ⁽¹⁾	1,334	273,443	494,401
Old Age Security	1993-94	353,743	166,376	13,589	70,815	102,963
Old Age Security	1994-95	1,226,335 ⁽¹⁾	286,589	32,514	618,615	288,617
Old Age Security	1995-96	839,522	327,793 ⁽¹⁾	31,200	110,357	370,172
Old Age Security	1996-97	475,078	88,675 ⁽¹⁾	22,883	1,836	361,684
Old Age Security	1997-98	659,829	80,442	9,026	164,472	405,889
Old Age Security	1998-99	980,863 ⁽¹⁾	178,572 ⁽¹⁾	69,785	76,595	655,911
Old Age Security	1999-2000	545,355 ⁽¹⁾	26,790	9,266	96,881	412,418

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Old Age Security	2000-2001	946,304 ⁽¹⁾	20,692 ⁽¹⁾	38,921		886,691
Canada Pension Plan	1986-87	7,040	6,956			84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	604,304 ⁽¹⁾	12,017	151,786	337,757
Canada Pension Plan	1991-92	437,731	150,921 ⁽¹⁾	10,041		276,769
Canada Pension Plan	1992-93	1,320,231 ⁽¹⁾	590,147 ⁽¹⁾	44,108	98,411	587,565
Canada Pension Plan	1993-94	765,586	262,019 ⁽¹⁾	30,143	45,489	427,935
Canada Pension Plan	1994-95	552,710	145,859 ⁽¹⁾	9,571	65,956	331,324
Canada Pension Plan	1995-96	798,814	308,642 ⁽¹⁾	24,433	1,968	463,771
Canada Pension Plan	1996-97	283,263	61,578 ⁽¹⁾	20,565		201,120
Canada Pension Plan	1997-98	1,815,162 ⁽¹⁾	376,776 ⁽¹⁾	53,000	16,941	1,368,445
Canada Pension Plan	1998-99	895,799 ⁽¹⁾	109,006 ⁽¹⁾	74,227		712,566
Canada Pension Plan	1999-2000	1,103,218 ⁽¹⁾	42,394 ⁽¹⁾	123,461	17,262	920,101
Canada Pension Plan	2000-2001	1,452,737 ⁽¹⁾	10,000	74,021		1,368,716
Fraudulent travel claim at Newfoundland	1999-2000	2,600	1,000	1,200		400
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	17,260	1,621		167,277
Damage to technical equipment due to flooding, Alberta	2000-2001	13,298			13,298	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	14,299	855		5,630
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi cabs, HQ	1995-96	100			100	
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi cabs, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social services program, Quebec	2000-2001	5,000,000			5,000,000	⁽¹⁾
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	2000-2001	44,000				44,000
Theft of cell phone from a Government vehicle, Atlantic	2000-2001	149			149	
Theft of laptop computer from a private residence, Atlantic	2000-2001	3,100			3,100	
Theft of a laptop computer, Saskatchewan (2 cases)	2000-2001	10,500	1,500		9,000	
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba	2000-2001	3,999				3,999
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033		5,597	
Theft of petty cash (4 cases)	1998-99	925			925	
Damage to Government vehicle following accident	1998-99	700			700	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Canadian Space Agency						
Theft of two laptops and equipment	2000-2001	8,170	..		5,865	2,305
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	835,923	176,588	270,980	1,138,586
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	18,423	12,517			5,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109			8,018	21,091
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000			7,000	
Misappropriation of funds from a standing advance, CTCHQ Gagetown	2000-2001	1,098				1,098
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	62,334				62,334
Theft of funds in an accountable advance at CFB Montreal	1997-98	21,129			21,129	
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa	1999-2000	1,096			1,096	
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Discrepancy in a standing advance at CFSU Ottawa	1999-2000	557 ⁽¹⁾			557	
Discrepancy in a standing advance at Communications Regiment in Toronto	1999-2000	964				964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood	1999-2000	1,689				1,689
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay	1999-2000	23,527			9,797	13,730
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Missing funds from the cashier deposit, CFB Shilo	2000-2001	400			400	
Discrepancy in accountable advance, CFB Borden	2000-2001	962		962		
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake	2000-2001	1,361				1,361
Theft of revenue from meal sales, CFB Borden (2 cases)	2000-2001	81	41	40		
Discrepancy in money held by cashier, TC Wainwright	2000-2001	200		200		
Discrepancy in money held by cashier, CCUNDOF Ziouani	2000-2001	37			37	
Discrepancy in money held by cashier, CFSU Ottawa	2000-2001	100			100	
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100				6,100
Discrepancy in a standing advance, 17 Wing Winnipeg	2000-2001	394				394
Discrepancy in money held by cashier, CFSU (E) Ramstein	2000-2001	1,024 ⁽¹⁾			1,024	
Discrepancy in money held by cashier, USS Valcartier	2000-2001	435			435	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	2000-2001	1,320			1,320	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'

PUBLIC ACCOUNTS OF CANADA — Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,259		8,486	
Theft of laptop computer (3 cases)	2000-2001	12,434			12,434	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts— False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,875		1,473,998	
Damage due to inmate riot (10 cases)	1999-2000	440,656	179		440,477	
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	6,568		223,245	
Theft of canteen stock (3 cases)	1998-99	3,816			3,816	
Fraudulent inmate time sheets for salary	1999-2000	6,645	4,615		2,030	
Damage due to fire (78 cases)	1999-2000	133,899			133,899	
Theft of canteen inventories (6 cases)	1999-2000	16,710	2,500		14,210	
Vandalism of property and equipment (241 cases)	1999-2000	56,317	13,883		42,434	
Vandalism of property and equipment (775 cases)	2000-2001	163,177	13,049		150,128	
Loss of cheques (2 cases)	2000-2001	178			178	
Fraudulent reports	2000-2001	1,929	708		1,221	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		26,243	
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264		331	
Damage to vehicles	1996-97	86,537	16,042		68,018	2,477
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		1,099,963	
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	441,409		800,489	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Loss of equipment	1998-99	5,500	2,500		3,000	
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles	1997-98	352,708	58,538	353	279,182	14,635
Wilful damage to police vehicles	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles	1999-2000	121,289	8,251	200	97,128	15,710
Wilful damage to police vehicles	2000-2001	6,690	553		3,251	2,886
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment (2 cases)	1999-2000	27,089	541		26,548	
Damage/loss of equipment	2000-2001	6,850			6,600	250
Theft of Government property	1999-2000	21,688			19,523	2,165
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,632		559,524	189,952
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	228,464	86,166	948,444	85,436
Damage to property/equipment	2000-2001	63,150			58,150	5,000

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'
 PUBLIC ACCOUNTS OF CANADA — *Concluded*

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	21,123 ⁽¹⁾	750		20,933
Misappropriation of cash collected from parking meters	1999-2000	22,594	22,594 ⁽¹⁾			
Damage to Hopper Cars as a result of accident (118 cases)	2000-2001	5,200,243	2,190,269 ⁽¹⁾		3,009,974	
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	69,414	47,624			21,790
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,250	300		34,362
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1991-92	27,133	19,100	1,313		6,720
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	9,980	1,800		85,438
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits ⁽¹⁾	1994-95	23,022 ⁽¹⁾	10,900 ⁽¹⁾	1,200		10,922
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920	150		60,260
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,459	135		95,234
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	3,150	1,500		98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) ⁽¹⁾	1995-96	52,440 ⁽¹⁾	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) ⁽¹⁾	1996-97	21,006 ⁽¹⁾	7,920 ⁽¹⁾	1,560		11,526
Fraudulent endorsement of disability pension cheques cashed following death of payee ⁽¹⁾	1997-98	18,952 ⁽¹⁾	3,900	2,250		12,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) ⁽¹⁾	1999-2000	76,969 ⁽¹⁾		10,049		66,920
Misappropriation of administered account by an employee	1999-2000	22,013	17,468	2,000		2,545
Theft of petty cash	2000-2001	220				220
Theft of sound equipment, mixer, amplifier and CD player	2000-2001	1,765			1,765	
Theft of security access card	2000-2001	100			100	
		734,063,154	412,440,896	60,280,759	55,824,549	205,516,950

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

SECTION 4

2001-2002
PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts

relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful accounts based on the best estimate of amounts which may not be collected.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31

(in thousands of dollars)

Categories of accounts receivable for tax revenues	2002			2001
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Tax revenues receivable—				
Income tax—				
Personal.....	8,524,822	680,501	7,844,321	6,730,754
Corporation.....	2,622,315	122,888	2,499,428	2,017,256
Non-resident.....	511,227	59,302	451,925	374,273
Other income tax revenues.....	170,862	48,665	122,196	55,778
	11,829,226	911,356	10,917,870	9,178,061
Employment insurance premiums.....	177,348	20,572	156,775	156,489
Other taxes and duties—				
Goods and services tax.....	3,688,148	368,815	3,319,334	3,159,863
Customs import duties.....	89,895	8,989	80,905	103,060
Other excise taxes and duties.....	128,940	12,894	116,046	144,125
Miscellaneous.....	294	186	100	100
Energy taxes.....	2,965	2,924	41	38
	3,910,242	393,808	3,516,426	3,407,186
Total tax revenues receivable.....	15,916,816	1,325,736	14,591,071	12,741,736

SECTION 5

2001-2002

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services.....	5.2

PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non-professional contracted services
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	405,105	2,121,752	56,369	3,878,453	719,500	4,816,287
Canadian Dairy Commission	49,766			44,223	89,617	70,657
Canadian Food Inspection Agency	56,889	294,547	35,672	792,453	(187,995)	1,054,860
Canadian Grain Commission	22,043		17,288			60,589
	533,803	2,416,299	109,329	4,715,129	621,122	6,002,393
CANADA CUSTOMS AND REVENUE AGENCY						
	4,710,322	54,230	1,545,890	44,922,699	8,089,433	9,084,036
CANADIAN HERITAGE						
Department	528,827	437,872		5,161,712	82,809	3,888,228
Canadian Radio-television and Telecommunications Commission				503,221	23,250	311,987
National Archives of Canada	69,010	76,546		270,353		1,052,413
National Battlefields Commission		10,523		8,025	19,404	603
National Film Board	49,200	7,831,701		732,968	11,938	
National Library	17,212	1,351				992,708
Parks Canada Agency	123,047	21,925,897		991,485	484,040	6,253,539
Public Service Commission			38,192	1,651,414	12,562	1,314,760
Status of Women—Office of the Co-ordinator	60,628			41,209	3,685	247,236
	847,924	30,283,890	38,192	9,360,387	637,688	14,061,474
CITIZENSHIP AND IMMIGRATION						
Department	829,785		71,925,476	20,845,568	2,101,430	9,708,735
Immigration and Refugee Board of Canada	3,462			2,712,387	62,945	244,272
	833,247		71,925,476	23,557,955	2,164,375	9,953,007

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html> or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,390,683	1,054,279 11,750	2,372,345 45,977	4,179,570 43,882	33,782,652 4,880	34,311,146 215,315	574,216 49,353	89,662,357 625,420
508,435	10,769,670 47,026	1,396,579 188,369	1,555,115 203,474	8,371,320 279,297	13,616,878 739,809	1,348,711	39,613,134 1,557,895
1,899,118	11,882,725	4,003,270	5,982,041	42,438,149	48,883,148	1,972,280	131,458,806
11,705,859	3,126,503	5,293,181	20,801,496	27,389,888	39,474,090		176,197,627
8,814	6,728	2,267,119	1,847,287	933,412	40,342,604		55,505,412
102,789		283,826	298,647	47,107	1,730,415		3,301,242
1,313,048		200,561	415,756	1,655,802	3,214,841		8,268,330
240,769		18,739	3,221	362	277,859		579,505
271,320		262,401	265,274		3,928,580		13,353,382
1,605,747	3,629,286	198,148	309,884	1,142,231	1,376,880		4,038,414
83,341		1,728,805	2,642,424	4,186,761	26,664,765		70,235,796
		378,013	5,975,479	184,618	7,737,618		17,375,997
3,214		79,229	89,798	7,688	1,779,085		2,311,772
3,629,042	3,636,014	5,416,841	11,847,770	8,157,981	87,052,647		174,969,850
9,352,585		1,307,274	4,616,326	3,377,235	20,317,785	629,337	145,011,536
166,950		328,231	340,101	138,151	12,005,037		16,001,536
9,519,535		1,635,505	4,956,427	3,515,386	32,322,822	629,337	161,013,072

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
ENVIRONMENT						
Department	63,923	1,467,786	243,513	2,265,240	3,150,614	21,541,021
Canadian Environmental Assessment Agency		4,809	2,832	446,018	60,915	321,214
	63,923	1,472,595	246,345	2,711,258	3,211,529	21,862,235
FINANCE						
Department						
Economic, Social and Financial Policies Program	20,624			906,416	996,657	3,211,283
Auditor General	760,496			802,351	11,452	122,802
Canadian International Trade Tribunal				87,434	58,437	87,355
Financial Consumer Agency of Canada				805,732		15,269
Financial Transactions and Reports Analysis Centre of Canada	26,821	97,174		2,178,589	285,430	99,305
Office of the Superintendent of Financial Institutions				411,000		290,897
	807,941	97,174		5,191,522	1,351,976	3,826,911
FISHERIES AND OCEANS	339,110	14,573,883	297,791	16,356,014	4,340,405	19,811,374
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	210,573	3,334,615	147,768	21,042,082	17,059,821	14,435,565
Canadian International Development Agency	8,373	341,266	3,584		132,433	16,573,302
International Joint Commission				46,442		114,377
NAFTA Secretariat, Canadian Section				1,700	191,999	
Northern Pipeline Agency	25,636					58,088
	244,582	3,675,881	151,352	21,090,224	17,384,253	31,181,332
GOVERNOR GENERAL				59,029	347	606,956
HEALTH						
Department	2,204,108	552,465	189,391,923	14,826,640	5,493,945	20,974,249
Canadian Institutes of Health Research			1,675	2,538,297	16,090	123,340
Hazardous Materials Information Review Commission					37,202	21,287
Patented Medicine Prices Review Board		4,345		2,750	30,009	27,389
	2,204,108	556,810	189,393,598	17,367,687	5,577,247	21,146,265

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,475,838	26,589,938	1,999,321	4,957,828	7,673,717	50,229,418	68,672	121,726,829
		52,842	121,344	39,719	1,127,447		2,177,140
1,475,838	26,589,938	2,052,163	5,079,172	7,713,436	51,356,865	68,672	123,903,969
1,161,612		1,330,526	1,375,056	258,713	5,523,939		14,784,826
132,516		502,177	235,945	422,445	4,178,094		7,168,278
		29,481	56,826		239,483		559,016
		7,002	11,495	12	621,894		1,461,404
23,073		122,612	464,861	61,512	2,108,667		5,468,044
		611,963	1,040,317	55	2,548,182	12,850	4,915,264
1,317,201		2,603,761	3,184,500	742,737	15,220,259	12,850	34,356,832
5,855,587	23,373,914	2,833,877	10,003,837	64,699,553	45,159,722		207,645,067
20,354,258	4,954	16,069,206	7,851,454	32,749,959	64,646,067	249,740	198,156,062
		963,528	2,684,877	1,027,357	9,501,274		31,235,994
13,464	60,136	39,891	35,816	17,992	2,875,069		3,203,187
		24,161	27,059		419,037		663,956
		1,120	1,489	26,691	10,052		123,076
20,367,722	65,090	17,097,906	10,600,695	33,821,999	77,451,499	249,740	233,382,275
		39,809	65,342	230,230	1,133,455		2,135,168
1,805,309	10,262,254	22,879,291	7,148,998	4,340,525	120,312,932		400,192,639
6,924		212,338	233,519	2,714	5,697,700		8,832,597
		10,091	70,194	5,384	187,365		331,523
	73,441	40,095	35,236	45	219,202		432,512
1,812,233	10,335,695	23,141,815	7,487,946	4,348,668	126,417,199		409,789,271

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
HUMAN RESOURCES						
DEVELOPMENT						
Department	7,201,950	7,998	10,839,217	53,514,278	6,195,573	65,215,138
Canada Industrial Relations Board			2,816	62,499	70,793	56,446
Canadian Artists and Producers Professional Relations Tribunal				18,810		47,960
Canadian Centre for Occupational Health and Safety						8,160
	7,201,950	7,998	10,842,033	53,595,587	6,266,366	65,327,704
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program		3,075,634	45,590	1,915,786		1,087,326
Indian and Inuit Affairs Program	1,424,035	8,911,422	65,816	10,028,291	6,288,134	3,719,885
Northern Affairs Program	139,097	318,875	1,680	248,856	124,181	4,179,370
	<i>1,563,132</i>	<i>12,305,931</i>	<i>113,086</i>	<i>12,192,933</i>	<i>6,412,315</i>	<i>8,986,581</i>
Canadian Polar Commission	32,800			66,961		30,500
	1,595,932	12,305,931	113,086	12,259,894	6,412,315	9,017,081
INDUSTRY						
Department	269,913	1,853,458	95,964	20,361,594	1,833,255	29,287,635
Atlantic Canada Opportunities Agency	1,351,435			3,984,914	76,284	929,728
Canadian Space Agency	297,938	72,836,073	74,635	2,009,073	46,183	2,469,488
Competition Tribunal				48,647		9,910
Copyright Board					43,820	168,254
Economic Development Agency of Canada for the Regions of Quebec	248,631	62,120		506,906	188	789,210
National Research Council of Canada	213,429	24,806,302	153,695	2,618,396	6,561,060	3,942,624
Natural Sciences and Engineering Research Council	27,913	120		2,113,828	64,021	467,355
Social Sciences and Humanities Research Council	30,946	175		1,129,072		362,864
Statistics Canada	60,477			1,803,775	74	99,061,215
Western Economic Diversification	1,607,503			1,421,208	215,305	1,431,813
	4,108,185	99,558,248	324,294	35,997,413	8,840,190	138,920,096

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
2,403,987	46,014	6,087,871	13,351,803	127,011,173	219,440,253		511,315,255
4,072		60,505	91,980	89,091	863,288		1,301,490
		25,141	5,665	18,686	194,513	11,000	321,775
1,921		84,175	66,613	304,210	819,883		1,284,962
2,409,980	46,014	6,257,692	13,516,061	127,423,160	221,317,937	11,000	514,223,482
271,132		553,307	1,048,915	2,352,798	14,384,979	806	24,736,273
441,235	123,939	962,268	1,639,299	6,832,151	34,174,564	153,023	74,764,062
75,467	6,316,747	346,459	773,437	495,469	19,312,636	1,062	32,333,336
787,834	6,440,686	1,862,034	3,461,651	9,680,418	67,872,179	154,891	131,833,671
		29,903	500		50,906		211,570
787,834	6,440,686	1,891,937	3,462,151	9,680,418	67,923,085	154,891	132,045,241
1,509,811	76,591	4,306,601	5,248,674	4,805,193	58,548,476		128,197,165
		505,898	762,824	780,478	11,871,784		20,263,345
737,247	39,631,922	346,846	812,337	3,356,845	13,365,661		135,984,248
		5,420	32,798	30,984	372,106		499,865
		34,777	20,868	52,263	169,304		489,286
293,763		257,594	420,518	83,574	5,184,883		7,847,387
2,043,602	4,525,444	3,027,688	2,675,912	4,537,143	5,412,670	53,853	60,571,818
8,911	169,176	148,358	269,785	452,828	1,672,750		5,395,045
3,850	1,500	69,515	132,939	139,960	1,054,394		2,925,215
1,741,003		1,015,013	3,787,401	9,444,402	36,889,413		153,802,773
129,026		488,595	452,675	991,009	3,630,719		10,367,853
6,467,213	44,404,633	10,206,305	14,616,731	24,674,679	138,172,160	53,853	526,344,000

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
JUSTICE						
Department	211,395		169,472	7,663,111	39,414,382	49,680,583
Canadian Human Rights Commission	56,578		12,088	73,292	1,316,563	264,975
Canadian Human Rights Tribunal				94,934	2,331	29,706
Commissioner for Federal Judicial Affairs					238,773	574,978
Federal Court of Canada	34,410	148,945		294,730	21,002	160,167
Law Commission of Canada				955	8,225	149,494
Offices of the Information and Privacy Commissioners of Canada	10,000			534,776	262,232	191,783
Supreme Court of Canada	27,957	3,637	70	316,975	3,000	294,220
Tax Court of Canada				3,975		200,690
	340,340	152,582	181,630	8,982,748	41,266,508	51,546,596
NATIONAL DEFENCE						
Department		691,894,367	80,849,348	113,222,369	2,137,673	56,140,914
Canadian Forces Grievance Board				251,609	278,088	
Military Police Complaints Commission	32,044		114	97,007	155,813	86,983
	32,044	691,894,367	80,849,462	113,570,985	2,571,574	56,227,897
NATURAL RESOURCES						
Department	757,667	4,719,845	11,890	12,449,402	1,318,607	12,847,036
Canadian Nuclear Safety Commission	9,625		5,463	496,819	43,440	249,319
National Energy Board				990,646	45,881	157,674
	767,292	4,719,845	17,353	13,936,867	1,407,928	13,254,029
PARLIAMENT						
The Senate	59,300		33,143	201,509	309,540	521,374
House of Commons			144,965	6,011,712	402,061	685,563
Library of Parliament	88,891			311,172	51,684	324,383
	148,191		178,108	6,524,393	763,285	1,531,320
PRIVY COUNCIL						
Department	14,648			3,552,692	630,245	1,209,439
Canadian Centre for Management Development	4,025	38,400		497,682		770,028
Canadian Intergovernmental Conference Secretariat						27,294
Canadian Transportation Accident Investigation and Safety Board	19,178	12,713	24,129	1,014,895	133,177	263,598

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,454,074		5,143,313	3,408,532	3,670,002	16,581,601		127,396,465
30,583		104,571	194,337		1,152,176		3,205,163
104		7,213	16,144	277,578	796,367		1,224,377
		34,383	749,034	806,777	583,939		2,987,884
1,134,250		92,358	362,802	923,734	1,797,723		4,970,121
		25,139	4,115		1,218,609		1,406,537
8,604		68,473	69,766	25,534	502,504		1,673,672
45,897		177,856	150,005	118,150	1,291,272		2,429,039
123,488		68,950	91,114	856,784	1,606,204		2,951,205
2,797,000		5,722,256	5,045,849	6,678,559	25,530,395		148,244,463
33,087,614	(1,778,644)	6,536,622	64,934,787	135,212,101	271,318,218	60,368,051	1,513,923,420
1,153			186,111		874,409	343,863	1,935,233
1,545		23,820	12,795	17,571	759,096		1,186,788
33,090,312	(1,778,644)	6,560,442	65,133,693	135,229,672	272,951,723	60,711,914	1,517,045,441
2,102,891	4,164,057	2,037,095	5,436,777	27,318,207	41,344,529		114,508,003
10,843	1,075,730	83,313	583,635	122,212	4,885,678		7,566,077
		156,422	802,113	179,418	1,140,567		3,472,721
2,113,734	5,239,787	2,276,830	6,822,525	27,619,837	47,370,774		125,546,801
187,266		702,748	383,703	311,668	3,839,179		6,362,164
		1,356,708	1,289,091	307,488	6,078,969		16,463,823
		57,964	144,177	202,833	1,045,960		2,227,064
187,266		2,117,420	1,816,971	821,989	10,964,108		25,053,051
933,748		932,461	726,533	748,220	7,039,009		15,786,995
48,313		167,787	387,135	962,932	7,353,588		10,229,890
23,687		3,308	4,175	25,168	463,377		547,009
46,404	62,224	60,610	329,664	832,118	1,060,655		3,859,365

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Chief Electoral Officer	1,153,212		7,763	6,214,160	845,446	562,120
Commissioner of Official Languages				389,306	199,124	220,932
Millennium Bureau of Canada	108,602	26,159		27,407	8,486	143,664
National Round Table on the Environment and the Economy	132,302			36,347	75	37,387
Office of Indian Residential Schools Resolution of Canada				146,934	27,895	323,235
Public Service Staff Relations Board	25,125	(27,500)		67,122		23,529
Security Intelligence Review Committee				77,835	14,089	16,105
	1,457,092	49,772	31,892	12,024,380	1,858,537	3,597,331

PUBLIC WORKS AND
GOVERNMENT SERVICES

Department						
Government Services						
Program	6,447,524	90,303,030	206,542	18,500,002	4,534,015	274,501,524
Communication Canada				390,854		521,330
	6,447,524	90,303,030	206,542	18,890,856	4,534,015	275,022,854

SOLICITOR GENERAL

Department	252,846					440,511
Correctional Service	69,172	1,286,535	76,479,349	12,810,053	1,635,616	10,132,886
National Parole Board			11,090	1,051,741	18,916	98,788
Office of the Correctional Investigator					211	113,856
Royal Canadian Mounted Police	217,126		4,106,611	13,379,817	1,481,757	25,884,320
Royal Canadian Mounted Police External Review Committee						27,146
Royal Canadian Mounted Police Public Complaints Commission					132,884	305,028
	539,144	1,286,535	80,597,050	27,241,611	3,269,384	37,002,535

TRANSPORT

Department	350,378	21,407,408	549,041	13,592,994	3,314,590	15,667,963
Canadian Transportation Agency	74,023		20,880	82,179	29,072	335,849
Civil Aviation Tribunal				11,944	186,876	22,453
	424,401	21,407,408	569,921	13,687,117	3,530,538	16,026,265

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
203,340		104,721	248,212	335,505	3,981,977		13,656,456
9,717		168,539	156,317	9,007	1,630,872		2,783,814
79		6,282	53,956	199,565	108,867		683,067
	429,771	98,001	9,790	33,440	1,699,623		2,476,736
8,515		35,274	11,882	35,258	12,272,770		12,861,763
		33,531	21,830		992,441	124,226	1,260,304
		8,917	6,046	12,292	155,891		291,175
1,273,803	491,995	1,619,431	1,955,540	3,193,505	36,759,070	124,226	64,436,574
22,810,479	1,027,533	2,245,926	20,167,858	142,600,800	292,870,170		876,215,403
60		144,390	377,874	358,486	2,566,679		4,359,673
22,810,539	1,027,533	2,390,316	20,545,732	142,959,286	295,436,849		880,575,076
318,262		334,496	552,323	64,279,849	5,126,884		71,305,171
5,186,790		1,747,025	17,433,991	5,195,036	63,957,701	19,997,172	215,931,326
226,802		119,143	122,973	165,421	1,118,500		2,933,374
2,226		12,271	35,443	781	96,496		261,284
18,632,391	293,398	2,041,104	6,291,165	84,150,865	43,026,095	1,585,926	201,090,575
		15,504	1,365	35,563	20,773		100,351
34,772		38,132	27,885	245,922	422,160		1,206,783
24,401,243	293,398	4,307,675	24,465,145	154,073,437	113,768,609	21,583,098	492,828,864
2,261,172	17,362,420	1,965,534	9,063,550	10,065,389	46,936,908		142,537,347
		177,579	264,070	145,799	525,502		1,654,953
		7,376	19,063				247,712
2,261,172	17,362,420	2,150,489	9,346,683	10,211,188	47,462,410		144,440,012

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
TREASURY BOARD						
Secretariat				5,603,728	315,363	2,825,004
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			180,563,393	2,540,947	209,957	5,900,897
Veterans Review and Appeal Board Program			2,196		3,776	9,433
			180,565,589	2,540,947	213,733	5,910,330
Total	33,647,055	974,816,478	618,184,933	470,188,430	124,628,111	813,745,024

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
229,955		1,218,720	1,710,611	390,111	44,046,944		56,340,436
1,311,185		672,039	1,450,677	6,084,808	8,613,727		207,347,630
417		24,177	51,844	33,116	68,115		193,074
1,311,602		696,216	1,502,521	6,117,924	8,681,842		207,540,704
157,723,788	152,537,701	111,533,858	249,949,439	842,131,792	1,854,857,612	85,571,861	6,489,516,082

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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Acquisition of land, buildings and works	6.2
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ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>, or can be obtained on request by completing the

Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department	161,000	871,130	23,478,493	185,645	24,696,268
Canadian Food Inspection Agency			326,201		326,201
	161,000	871,130	23,804,694	185,645	25,022,469
CANADA CUSTOMS AND REVENUE AGENCY					
	2,400,944		22,480,766		24,881,710
CANADIAN HERITAGE					
National Battlefields Commission		827,106	1,134,130		1,961,236
Parks Canada Agency	2,675,304	15,834,197	2,845,861	607,418	21,962,780
	2,675,304	16,661,303	3,979,991	607,418	23,924,016
ENVIRONMENT					
Department		256,869	366,296		623,165
FINANCE					
Department					
Financial Consumer Agency of Canada			361,654		361,654
Office of the Superintendent of Financial Institutions			748,373		748,373
			1,110,027		1,110,027

ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
FISHERIES AND OCEANS	815,193	32,700,839	4,750,393	118,003	38,384,428
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department.	205,195	644,989	83,653,802	7,508,412	92,012,398
HEALTH					
Department.		1,544,844	4,583,985	352,769	6,481,598
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program.	1,674,787	3,778,400			5,453,187
INDUSTRY					
Department		2,354,251	888,666		3,242,917
Canadian Space Agency.		249,263	540,721		789,984
National Research Council of Canada			23,510,364		23,510,364
		2,603,514	24,939,751		27,543,265
JUSTICE					
Department.			3,348,364		3,348,364
NATIONAL DEFENCE					
Department.	500,000	75,850,970	106,780,837	3,686,091	186,817,898
NATURAL RESOURCES					
Department.	765,000	9,910,306	7,566,193		18,241,499
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	6,813,045	64,457,246	209,068,363	4,947,884	285,286,538
SOLICITOR GENERAL					
Correctional Service.		1,689,099	85,782,099		87,471,198
Royal Canadian Mounted Police.	430,379	6,369,395	31,218,836	6,732,477	44,751,087
	430,379	8,058,494	117,000,935	6,732,477	132,222,285

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
TRANSPORT					
Department	4,694	1,155,775	7,109,855		8,270,324
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		1,448,858	2,779,547		4,228,405
Total	16,445,541	219,943,537	623,323,799	24,138,699	883,851,576

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

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Acquisition of machinery and equipment	7.2

ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	2,424,714		75,486
Canadian Dairy Commission			
Canadian Food Inspection Agency	3,417,974		
Canadian Grain Commission	140		
	5,842,828		75,486
CANADA CUSTOMS AND REVENUE AGENCY	4,568,464	1,546	9,940,054
CANADIAN HERITAGE			
Department	254,381		86,886
Canadian Radio-television and Telecommunications Commission	20,957		
National Archives of Canada	109,685		103,875
National Battlefields Commission	86,075		600
National Film Board			
National Library			352,826
Parks Canada Agency	4,969,803		62,305
Public Service Commission	37		539,718
Status of Women—Office of the Co-ordinator			3,112
	5,440,938		1,149,322
CITIZENSHIP AND IMMIGRATION			
Department	1,809,276		2,989,909
Immigration and Refugee Board of Canada			266,338
	1,809,276		3,256,247

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
25,236,711	12,593,406	1,648,295	55,662	527,895	5,819,175	48,381,344
181,265		310,827		68		492,160
11,868,275	5,368,827	1,375,381		304,312	1,332,906	23,667,675
1,871,546	1,516,813	104,917		72,344	94,830	3,660,590
39,157,797	19,479,046	3,439,420	55,662	904,619	7,246,911	76,201,769
67,680,364	4,026,107	21,694,118		2,240,476	2,625,109	112,776,238
5,663,050	802,674	1,763,595	45,600	438,452	236,162	9,290,800
1,866,035		68,709		32,165		1,987,866
2,212,653	1,571	295,727		672,700	1,865,740	5,261,951
20,617	593	30,064	2,904	924	149,514	291,291
1,729,707		198,213			1,034,488	2,962,408
4,187,516		417,865		95,776	226,702	5,280,685
4,369,444	780,133	621,027	56,513	817,479	2,574,326	14,251,030
4,943,979		992,233		215,302	63,207	6,754,476
722,093		189,716		669		915,590
25,715,094	1,584,971	4,577,149	105,017	2,273,467	6,150,139	46,996,097
36,726,754	2,370,208	4,835,828		2,565,029	1,090,167	52,387,171
3,213,437		1,179,369		26,632		4,685,776
39,940,191	2,370,208	6,015,197		2,591,661	1,090,167	57,072,947

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
ENVIRONMENT			
Department	4,598,068	21,206	2,878,871
Canadian Environmental Assessment Agency			15,332
	4,598,068	21,206	2,894,203
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	28,985		73,461
Public Debt Program			
	28,985		73,461
Auditor General	2,914		147,576
Canadian International Trade Tribunal			
Financial Consumer Agency			
of Canada			
Financial Transactions and Reports Analysis			
Centre of Canada			
Office of the Superintendent of Financial Institutions	(21,757)		
	10,142		221,037
FISHERIES AND OCEANS	20,282,709	195,712	3,527,440
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	5,815,914		1,688,001
Canadian International Development Agency	22,167		75,951
International Joint Commission	46,272		26,830
NAFTA Secretariat, Canadian Section			1,844
Northern Pipeline Agency			
	5,884,353		1,792,626
GOVERNOR GENERAL	1,688		
HEALTH			
Department	1,969,247		1,683,244
Canadian Institutes of Health Research			16,290
Hazardous Materials Information Review			
Commission			13,372
Patented Medicine Prices Review Board			1,079
	1,969,247		1,713,985

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
28,226,802	20,643,474	2,305,263		910,514	2,915,990	62,500,188
107,289		150,855		3,731	2,858	280,065
28,334,091	20,643,474	2,456,118		914,245	2,918,848	62,780,253
3,848,503		717,182		785,600	25,788	5,479,519
29,754						29,754
3,878,257		717,182		785,600	25,788	5,509,273
1,730,143		70,510		12,840	131,581	2,095,564
85,917		9,472		2,605		97,994
16,150		362,907			36,845	415,902
15,094,671		511,067		407,407		16,013,145
2,213,273		117,230			134,156	2,442,902
23,018,411		1,788,368		1,208,452	328,370	26,574,780
42,718,343	13,525,219	4,181,635	986,001	805,918	18,687,602	104,910,579
50,339,184	3,927,841	18,053,390		1,871,402	5,847,419	87,543,151
3,390,096		1,770,710			376,613	5,635,537
171,486		21,669		769		267,026
9,353		17,002				28,199
2,667						2,667
53,912,786	3,927,841	19,862,771		1,872,171	6,224,032	93,476,580
370,696		40,736		9,199	1,874	424,193
44,667,318	32,082,762	4,678,539	812,372	892,319	1,620,854	88,406,655
2,276,898		143,078		9,192	75	2,445,533
147,956		146,537		6,576		314,441
63,709		3,773		680	1,069	70,310
47,155,881	32,082,762	4,971,927	812,372	908,767	1,621,998	91,236,939

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT			
Department	154,181		4,281,938
Canada Industrial Relations Board			165,390
Canadian Artists and Producers Professional Relations Tribunal	113		
Canadian Centre for Occupational Health and Safety			
	154,294		4,447,328
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			162,927
Indian and Inuit Affairs Program	156,410		456,018
Northern Affairs Program	867,638		132,047
	<i>1,024,048</i>		<i>750,992</i>
Canadian Polar Commission			
	1,024,048		750,992
INDUSTRY			
Department	2,378,793		3,982,001
Atlantic Canada Opportunities Agency	129,552		230,277
Canadian Space Agency	46,918		1,564,152
Competition Tribunal			
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	173,045		80,612
National Research Council of Canada	1,207,777		
Natural Sciences and Engineering Research Council			5,103
Social Sciences and Humanities Research Council			1,800
Statistics Canada	25,659		
Western Economic Diversification	20,420		461,352
	3,982,164		6,325,297
JUSTICE			
Department	59,561		485,310
Canadian Human Rights Commission	42		35,728
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	329,687		256,864
Law Commission of Canada			540

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
67,785,420	216,979	9,658,807		1,048,702	438,305	83,584,332
341,604		44,629		7,896	942	560,461
46,277		1,864		1,265		49,519
252,968		6,364		6,920		266,252
68,426,269	216,979	9,711,664		1,064,783	439,247	84,460,564
6,696,043	6,866	1,321,931		147,141	16,833	8,351,741
11,442,552	79,782	2,290,651		230,302	58,689	14,714,404
1,862,249	271,452	231,713		102,119	540,042	4,007,260
20,000,844	358,100	3,844,295		479,562	615,564	27,073,405
11,755						11,755
20,012,599	358,100	3,844,295		479,562	615,564	27,085,160
28,310,135	6,207,737	5,308,310	60,734	715,796	3,213,010	50,176,516
3,123,033		579,924		61,034		4,123,820
4,919,186	75,729,721	523,181	23,091	29,646	6,168,141	89,004,036
46,933		2,862		4,467		54,262
64,748		8,694				73,442
2,162,016		490,832		4,320	6,008	2,916,833
17,369,379	16,552,341	2,144,912	39,051,967	1,380,608	4,392,390	82,099,374
1,018,262		758,956		2,155	59,933	1,844,409
529,494		160,098		795	47,923	740,110
2,278,931					1,618,780	3,923,370
2,173,934		720,592		92,445		3,468,743
61,996,051	98,489,799	10,698,361	39,135,792	2,291,266	15,506,185	238,424,915
15,064,215		5,741,285		763,951	6,753	22,121,075
368,308		178,467		991	175	583,711
70,205		14,115		855	6,955	92,130
65,199		12,810		22,416		100,425
1,807,839	3,847	653,850		115,043	9,050	3,176,180
8,765		2,027				11,332

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program			788
Office of the Privacy Commissioner of Canada Program			16,864
			17,652
Supreme Court of Canada	29,480		28,575
Tax Court of Canada			
	418,770		824,669
NATIONAL DEFENCE			
Department	1,030,550,186	567,277,879	196,564,564
Canadian Forces Grievance Board			
Military Police Complaints Commission			45,427
	1,030,550,186	567,277,879	196,609,991
NATURAL RESOURCES			
Department	1,390,174		1,353,193
Canadian Nuclear Safety Commission	108,350		311,471
National Energy Board	921		42,961
	1,499,445		1,707,625
PARLIAMENT			
The Senate			2,409
House of Commons	81,652	784	1,047,535
Library of Parliament			10,680
	81,652	784	1,060,624
PRIVY COUNCIL			
Department	87,492		1,676,785
Canadian Centre for Management Development	225		44,787
Canadian Intergovernmental Conference Secretariat			26,160
Canadian Transportation Accident Investigation and Safety Board	262,340		123,111
Chief Electoral Officer			7,302
Commissioner of Official Languages	1,091		3,625

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
100,384		16,735		239	432	118,578
556,491		75,607			1,295	650,257
656,875		92,342		239	1,727	768,835
457,012	1,726	67,701		11,108	239	595,841
436,489		53,375		53,725		543,589
18,934,907	5,573	6,815,972		968,328	24,899	27,993,118
314,165,386	149,627,628	23,240,685	2,147,335	17,330,316	73,705,588	2,374,609,567
413,824		10,407		27,391		451,622
90,087	150	53,941		100	15	189,720
314,669,297	149,627,778	23,305,033	2,147,335	17,357,807	73,705,603	2,375,250,909
23,839,887	7,381,988	3,208,378	369,883	245,841	3,443,022	41,232,366
1,649,658	9,180	289,523			62,576	2,430,758
1,062,257		421,517		13,728		1,541,384
26,551,802	7,391,168	3,919,418	369,883	259,569	3,505,598	45,204,508
1,622,786	342,229	371,810		394,570	14,590	2,748,394
6,292,789		2,381,745		542,688	1,099,955	11,447,148
985,689		209,347		17,858	1,470	1,225,044
8,901,264	342,229	2,962,902		955,116	1,116,015	15,420,586
4,537,163	80,789	1,158,925		32,655	107,024	7,680,833
1,004,923		214,027		13,290	44,857	1,322,109
209,314		24,442		16,984		276,900
697,762	3,150	98,902		59,268	22,222	1,266,755
3,146,470		102,661		106,709	194,248	3,557,390
682,018		186,940		64,814	29,864	968,352

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			265
Office of Indian Residential Schools Resolution of Canada			2,642
Public Service Staff Relations Board			30,979
Security Intelligence Review Committee			7,839
	351,148		1,923,495
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,316,850		2,171,571
Communication Canada ⁽⁴⁾	13,479		
	1,330,329		2,171,571
SOLICITOR GENERAL			
Department			15,797
Correctional Service	6,154,577	365,564	1,676,667
National Parole Board	125,006		44,716
Office of the Correctional Investigator			
Royal Canadian Mounted Police	58,066,249	2,910,170	34,243,323
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			1,000
	64,345,832	3,275,734	35,981,503
TRANSPORT			
Department	20,477,036	7,920	556,690
Canadian Transportation Agency			2,038
Civil Aviation Tribunal			
	20,477,036	7,920	558,728

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
479					796	1,275
171,408		54,917		188,517		415,107
477,470		607,229				1,087,341
168,882		37,092		4,918	24,996	266,867
100,321		35,923		5,099		149,182
11,196,210	83,939	2,521,058		492,254	424,007	16,992,111
77,041,758	1,540,841	39,809,430	3,033,294	6,619,062	5,254,135	136,786,941
1,242,536		571,302		48,531	58,079	1,933,927
78,284,294	1,540,841	40,380,732	3,033,294	6,667,593	5,312,214	138,720,868
1,170,540		199,842		168,805		1,554,984
26,672,087	259,416	3,235,978	21,778	90,135	17,531,416	56,007,618
856,261		171,805		16,658		1,214,446
32,251		189,122		6,939	(14)	228,298
80,580,758	6,242,948	6,477,328	71,490	2,363,918	17,204,674	208,160,858
11,232		2,785				14,017
58,138		36,609		2,105		97,852
109,381,267	6,502,364	10,313,469	93,268	2,648,560	34,736,076	267,278,073
20,583,370	50,962,795	2,474,444	208,825	83,797	4,589,350	99,944,227
802,433		87,050		7,483	3,115	902,119
2,832						2,832
21,388,635	50,962,795	2,561,494	208,825	91,280	4,592,465	100,849,178

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
TREASURY BOARD			
Secretariat			
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	133,771		253,971
Veterans Review and Appeal Board Program			4,023
	133,771		257,994
Total	1,174,756,388	570,780,781	277,190,217

⁽¹⁾ This category includes ships and boats, \$131,627,976; aircraft, \$649,879,431; military and non-military road motor vehicles, \$361,643,498; and, miscellaneous vehicles, \$31,605,483.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

⁽⁴⁾ Previously Canada Information Office.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,247,637		1,094,666		574,208	8,137	4,924,648
4,841,275	7,709	978,255		453,177	404,324	7,072,482
20,683		46,214		22,457		93,377
4,861,958	7,709	1,024,469		475,634	404,324	7,165,859
1,115,855,844	413,168,902	188,180,972	46,947,449	48,054,935	187,285,384	4,022,220,872

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

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Transfer payments	8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>, or can be obtained on request by completing the Unpublished Information Request Form included at the

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	314,583,160	547,563,443	931,366,934
Canadian Food Inspection Agency	28,082,978		12,473
	342,666,138	547,563,443	931,379,407
CANADA CUSTOMS AND REVENUE AGENCY	125,025,618		108,125,558
CANADIAN HERITAGE			
Department	16,241,025	125,535,671	230,218,274
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			2,534,625
Status of Women—Office of the Co-ordinator			
	16,241,025	125,535,671	232,752,899
CITIZENSHIP AND IMMIGRATION			
Department	39,062,798		161,211,716
ENVIRONMENT			
Department	150,938	5,983,063	8,190,908
Canadian Environmental Assessment Agency		113,705	173,500
	150,938	6,096,768	8,364,408
FINANCE			
Department			
Economic, Social and Financial Policies			
Program			(243,250,535)
Federal-Provincial Transfers Program			26,752,411,440
			26,509,160,905
Auditor General			
			26,509,160,905

beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,

- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
3,191,297	61,846,952	10,358,937		1,868,910,723 28,095,451
3,191,297	61,846,952	10,358,937		1,897,006,174
				233,151,176
1,400	475,690,097 4,065,000 321,728 30,206 689,221 10,000,000	2,037,728		849,724,195 4,065,000 321,728 30,206 3,223,846 10,000,000
1,400	490,796,252	2,037,728		867,364,975
1,010,141	135,866,648			337,151,303
8,830,037 15,400	152,712,179 226,369	30,750		175,897,875 528,974
8,845,437	152,938,548	30,750		176,426,849
518,927,504	1,250,000,000			1,525,676,969 26,752,411,440
518,927,504	1,250,000,000 377,343			28,278,088,409 377,343
518,927,504	1,250,377,343			28,278,465,752

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
FISHERIES AND OCEANS	127,871,778	3,000,248	2,832,999
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	32,481,519		
Canadian International Development Agency			
	32,481,519		
GOVERNOR GENERAL	321,115		
HEALTH			
Department	3,414,232		66,399,427
Canadian Institutes of Health Research	494,046,361		
	497,460,593		66,399,427
HUMAN RESOURCES DEVELOPMENT	26,399,565,000	247,126,063	213,416,596
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			
Indian and Inuit Affairs Program	35,742,786	308,653,743	384,466,940
Northern Affairs Program	1,336,511	1,077,360	48,933,323
	37,079,297	309,731,103	433,400,263
Canadian Polar Commission			
	37,079,297	309,731,103	433,400,263
INDUSTRY			
Department	27,521,058	465,691,555	1,037,608
Atlantic Canada Opportunities Agency	14,597,388	128,405,700	50,530,760
Canadian Space Agency	163,983	26,000,000	
Economic Development Agency of Canada for the Regions of Quebec		102,089,005	
National Research Council of Canada		68,158,343	
Natural Sciences and Engineering Research Council	555,507,850		
Social Sciences and Humanities Research Council	344,182,532		
Statistics Canada			
Western Economic Diversification		80,753,005	28,237,555
	941,972,811	871,097,608	79,805,923

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
615,040	38,928,505			173,248,570
276,608,881	185,809,592		2,624,750	497,524,742
1,907,732,554				1,907,732,554
2,184,341,435	185,809,592		2,624,750	2,405,257,296
				321,115
6,161,879	1,046,060,828			1,122,036,366
	493,850			494,540,211
6,161,879	1,046,554,678			1,616,576,577
1,099,000	107,377,396	4,724,992		26,973,309,047
	458,000			458,000
	3,753,824,079	2,721,409		4,485,408,957
	20,204,591			71,551,785
	3,774,486,670	2,721,409		4,557,418,742
	10,000			10,000
	3,774,496,670	2,721,409		4,557,428,742
5,488,602	373,215,943			872,954,766
19,625,581	43,281,179	3,168,035		239,983,062
	1,254,467			47,044,031
	91,911,591	22,670,843		216,671,439
11,392,375	70,233,578			149,784,296
				555,507,850
	560,800			344,182,532
	91,540,858	1,263,196		560,800
				201,794,614
36,506,558	671,998,416	27,102,074		2,628,483,390

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
JUSTICE			
Department	9,904,157		360,944,785
NATIONAL DEFENCE			
Department	12,962,949	1,634,701	184,847,279
NATURAL RESOURCES			
Department	49,750	51,657,795	59,380,442
Canadian Nuclear Safety Commission			
	49,750	51,657,795	59,380,442
PARLIAMENT			
The Senate	200,021		
House of Commons			
	200,021		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada		4,240	
Office of Indian Residential Schools			
Resolution of Canada		1,418,371	
		1,422,611	
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		790,401	
Communication Canada ⁽¹⁾			
		790,401	
SOLICITOR GENERAL			
Department			402,148
Correctional Service	97,981		
National Parole Board			
Royal Canadian Mounted Police	47,343,794		
	47,441,775		402,148

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
1,059,043	42,828,651		(94,500)	414,642,136
110,164,240	15,490,230			325,099,399
1,440,456	144,160,304 245,740			256,688,747 245,740
1,440,456	144,406,044			256,934,487
279,366 771,033				479,387 771,033
1,050,399				1,250,420
	4,482,459 154,000 61,983 25,711,208			4,482,459 154,000 61,983 25,715,448
	1,207,392			2,625,763
	31,617,042			33,039,653
	3,862,002 2,677,200	416,513,525	(410,085,426)	11,080,502 2,677,200
	6,539,202	416,513,525	(410,085,426)	13,757,702
75,000	44,280,871 4,508,938 19,200	4,768,493 240,295		49,451,512 4,922,214 19,200
1,900	348,725			47,694,419
76,900	49,157,734	5,008,788		102,087,345

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to province and territories \$
TRANSPORT			
Department.....	1,016,156	181,461,607	103,567,256
TREASURY BOARD			
Secretariat.....	366,835		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program.....	1,538,693,692		
Total.....	30,170,533,965	2,347,118,019	29,455,992,011

(1) Previously Canada Information Office.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
350,000	49,862,737	58,152,016		394,409,772
	20,155,379			20,522,214
6,657,264	12,093,365			1,557,444,321
2,881,497,993	8,289,141,384	526,650,219	(407,555,176)	73,263,378,415

SECTION 9

2001-2002

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the servicing costs and costs of issuing new borrowings.
- the amortization of premiums, discounts and commissions on unmatured debt; and,

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J2—1976/78-2001 (matured October 1, 2001).....	9.5		43,621,428
J7—1977-2002 (matured February 1, 2002).....	8.75		15,143,137
J18—1978-2003	9.5	452,407,000	40,507,453
J24—1979-2004	10.25	1,081,144,000	112,923,928
J25—1979-2002	10	1,662,040,000	168,959,046
J30—1979/87-2004	10.5	295,914,000	34,555,077
J34—1979/80/83-2002.....	11.25	1,072,928,000	115,098,095
J35—1980/83-2003	11.75	1,733,148,000	219,787,030
J42—1980/81-2001 (matured May 1, 2001).....	13		15,319,454
J79—1982-2002 (matured March 15, 2002).....	15.5		50,255,737
H6—1983/85-2005	12.25	1,065,355,000	126,669,603
H9—1983/84-2005	12	715,929,000	96,096,215
H18—1984/85-2006	12.5	334,664,000	50,262,895
H22—1984-2004	13.5	541,000,000	63,669,424
H26—1984-2006	14	804,115,000	118,473,027
H30—1984-2007	13.75	260,747,000	33,552,619
H36—1984-2007	13	524,249,000	69,808,067
H41—1984-2008	12.75	626,950,000	82,576,224
H52—1985-2008	11.75	449,282,000	57,008,680
H58—1985-2009	11.5	264,947,000	21,349,804
H63—1985/88-2009	10.75	454,066,000	53,184,759
H68—1985/87-2009	11	672,831,000	68,464,622
H74—1985/87/88/89-2008	10	3,257,854,000	325,785,400
H79—1986-2010	9.75	149,309,000	20,239,763
H81—1986/87/89/90-2010	9.5	2,474,254,000	229,247,203
H85—1986-2010	8.75	159,146,000	13,329,948
H87—1986/87/88-2011	9	905,209,000	99,452,266
H98—1987-2011	8.5	669,390,000	56,898,150
A23—1989/90/91-2014	10.25	2,584,438,000	288,210,958
A34—1990-2015	11.25	2,106,140,000	249,561,755
A39—1990/91-2021	10.5	1,723,000,000	183,401,055
A40—1991-2001 (matured June 1, 2001).....	9.75		39,214,888
A43—1991-2021	9.75	3,989,004,000	409,832,976
A45—1991-2001 (matured December 1, 2001).....	9.75		221,372,146
A47—1991/92-2002	8.5	5,450,000,000	464,621,892
A49—1991/92-2022	9.25	1,633,078,000	204,582,530
A55—1992/93/94-2023	8	8,200,000,000	656,000,000
A57—1992/93-2003	7.25	6,900,000,000	497,594,936
A61—1993-2003	7.5	8,800,000,000	639,615,210
A72—1994-2004	6.5	7,900,000,000	506,699,294
A75—1994/95-2004	9	7,700,000,000	692,747,290
A76—1994/95-2025	9	8,900,000,000	801,000,000
A79—1995-2005	8.75	8,000,000,000	688,856,134
L25—1991/92/93/94/95-2021	4.25	6,159,750,849	260,433,795
VS05—1995/96/97-2026	4.25	5,911,148,489	249,922,872
WV25—1999-2031	4	4,761,282,579	155,695,663
M01—1990-2019	10.186	8,436,324	2,821,589

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
VU50—1996-2006	7	9,100,000,000	634,591,913
VW17—1996/97-2027	8	9,600,000,000	768,000,000
VX99—1996-2001 (matured September 1, 2001)	7		291,003,762
WB60—1996/97-2007	7.25	9,500,000,000	669,943,535
WE00—1997-2002	5.5	9,522,000,000	537,594,486
WH31—1997-2008	6	9,200,000,000	531,992,864
WL43—1998-2029	5.75	13,900,000,000	792,365,753
WN09—1998-2003	5.25	9,700,000,000	502,378,059
WR13—1998/99-2009	5.5	9,400,000,000	510,954,181
WT78—1998/99-2001 (matured June 1, 2001)	4.5		40,541,009
WU42—1999-2004	5	10,850,000,000	542,683,084
WW08—1999-2001 (matured December 1, 2001)	5.25		211,240,223
WX80—1999/2000-2010	5.5	10,400,000,000	577,942,985
WY63—1999/2000-2005	6	11,100,000,000	666,040,777
XA78—1999/2000-2002	5.75	5,162,000,000	326,994,659
XB51—2000/2001-2011	5.75	15,000,000,000	832,800,942
XC35—2000-2002	6	5,711,000,000	438,437,753
XD18—2000/2001-2006	5.75	10,000,000,000	493,475,230
XE90—2000/2001-2003	5.75	7,000,000,000	402,500,000
XF65—2001-2003	5	7,000,000,000	240,205,479
XG49—2001/02-2033	6	4,400,000,000	76,057,534
XH22—2001/02-2012	5	5,000,000,000	72,277,397
XJ87—2001/02-2007	5	5,000,000,000	53,321,918
XK50—2001/02-2004	4	7,000,000,000	48,328,767
		294,898,156,241	19,876,096,347
Less: Government's holdings		1,054,907,000	
		293,843,249,241	19,876,096,347
Payable in foreign currencies—			
1995-2005	6.375	2,391,300,000	151,377,350
1996-2001 (matured May 30, 2001)	6.5		15,540,724
1996-2006	6.75	1,594,200,000	96,365,101
1997-2002	6.125	1,594,200,000	106,362,544
1997-2007	floating	508,549,800	15,942,012
1998-2003	5.625	3,188,400,000	176,688,844
1998-2008	4.875	2,838,488,008	126,079,793
1998-2008	5.25	3,985,500,000	164,061,529
1999-2004	6.375	3,188,400,000	199,622,464
2001-2003/19	9.5	497,572,139	12,161,042
		19,786,609,947	1,064,201,403
Less: Government's holdings		515,164,692	
		19,271,445,255	1,064,201,403
		313,114,694,496	20,940,297,750
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S44—1989-2001	various		85,761,137
S45—1990-2002	various	1,396,241,132	80,375,796
S46—1991-2003	various	1,988,015,481	107,979,483
S47—1992-2004	various	2,314,913,085	121,047,239
S48—1993-2005	various	1,423,566,633	72,902,443
S49—1994-2006	various	2,012,120,592	107,133,027
S50—1995-2007	various	1,307,537,262	58,987,708
S51—1996-2008	various	2,530,665,349	185,904,829
S52—1997-2009	various	2,527,081,415	153,174,418
S53—1997-2009	various	13,798,687	889,743
S54—1998-2008	various	907,760,553	25,834,117
S55—1998-2008	various	67,402,812	4,263,006
S56—1999-2009	various	12,585,448	(172,099)
S57—1999-2009	various	8,435,911	365,108
S58—1999-2009	various	14,619,183	760,014
S59—1999-2009	various	11,022,905	311,481
S60—1999-2009	various	520,082,851	25,055,869

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
S61—1999-2009	various	55,340,360	3,737,602
S62—2000-2010	various	18,978,073	894,094
S63—2000-2010	various	12,778,076	561,958
S64—2000-2010	various	20,790,527	919,347
S65—2000-2010	various	26,590,115	1,105,237
S66—2000-2010	various	687,351,418	36,949,652
S67—2000-2010	various	42,703,053	2,993,468
S68—2001-2011	various	23,759,531	1,164,172
S69—2001-2011	various	21,341,615	1,166,732
S70—2001-2011	various	18,969,409	837,697
S71—2001-2011	4	11,436,001	450,735
S72—2001-2011	2	846,380,141	6,510,257
S73—2001-2011	2	41,677,025	217,472
S74—2002-2011	1	10,315,769	34,867
S75—2002-2011	1	10,286,012	
S76—2002-2011	1	25,127,061	
S77—2002-2011	1	73,760	
		18,929,747,245	1,088,116,609
Less: Government's holdings		55,191,706	
		18,874,555,539	1,088,116,609
Canada premium bonds—			
P1—1997-2007	various	78,505,717	5,478,647
P2—1998-2008	various	18,324,705	823,792
P3—1998-2008	various	1,288,021,113	22,039,074
P4—1998-2008	various	115,342,771	4,753,501
P5—1999-2009	various	23,113,863	1,014,556
P6—1999-2009	various	20,376,527	1,071,380
P7—1999-2009	various	68,867,837	4,439,858
P8—1999-2009	5	61,000,020	3,522,886
P9—1999-2009	various	473,372,046	27,864,579
P10—1999-2009	various	135,719,178	7,954,523
P11—2000-2010	various	42,592,575	2,298,443
P12—2000-2010	various	35,637,655	2,128,971
P13—2000-2010	various	81,269,837	4,997,927
P14—2000-2010	6	114,705,477	6,836,405
P15—2000-2010	various	697,849,821	39,902,505
P16—2000-2010	various	138,013,015	7,909,618
P17—2001-2011	various	175,670,889	9,163,804
P18—2001-2011	various	423,062,484	22,996,394
P19—2001-2011	various	38,238,142	1,732,186
P20—2001-2011	4	59,879,693	2,611,980
P21—2001-2011	2	742,127,094	20,909,028
P22—2001-2011	2	98,872,236	659,346
P23—2002-2011	2	27,503,002	137,506
P24—2002-2011	2	27,644,167	92,080
P25—2002-2011	2	105,872,307	176,626
P26—2002-2011	2	157,900	
		5,091,740,071	201,515,615
		23,966,295,610	1,289,632,224
Interest on bonds for Canada Pension Plan	various	3,385,915,000 ⁽¹⁾	345,539,248
Interest on promissory notes - TD Trust Company	various	4,643,329	314,787
Interest on promissory notes - Montreal Trust Company	various		1,933,565
Interest on Canada notes	various	1,201,800,000	26,181,925
Interest on Euro medium term notes	various	3,203,092,787	137,495,777
Total interest on unmatured debt		344,876,441,222	22,741,395,276
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1999-2000 issues			1,460,048,403
Amortization of discounts on 2000-2001 issues		94,038,584,000	2,013,991,105
		94,038,584,000	3,474,039,508

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
Amortization of discounts and premiums on marketable bonds.....			845,200,320
Amortization of discounts on Canada bills—			
Amortization of discounts on 2000-2001 issues			65,035,156
Amortization of discounts on 2001-2002 issues		3,355,445,059	127,118,473
		3,355,445,059	192,153,629
Amortization of commissions and remunerations on Canada savings bonds			13,797,546
Total amortization of premiums, discounts and commissions on unmatured debt		97,394,029,059	4,525,191,003
Servicing costs and costs of issuing new borrowings			133,829,159
Total public debt charges related to unmaturred debt		442,271,470,281	27,400,415,438
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	80,550,373,546	6,887,142,785
Public Service Pension Fund Account	various	67,428,155	
Canadian Forces Superannuation Account	various	38,626,648,464	4,387,043,123
Canadian Forces Pension Fund Account	various	35,335,370	
Royal Canadian Mounted Police Superannuation Account	various	9,884,641,946	819,920,402
Royal Canadian Mounted Police Pension Fund Account	various	10,275,746	
Members of Parliament Retiring Allowances Account	various	345,001,463	33,226,181
Members of Parliament Retirement Compensation Arrangements Account	various	64,640,804	6,396,262
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	310,374,499	18,224,088
RCA No. 1—Canadian Forces	various	37,162,820	1,942,381
RCA No. 1—Royal Canadian Mounted Police	various	7,543,013	309,072
RCA No. 2—Public Service	various	833,455,844	70,593,558
Supplementary Retirement Benefits Account	various	82,763,152	3,932,448
		130,855,644,822	12,228,730,300
Allowance for pension adjustments		(3,935,000,000)	
		126,920,644,822	12,228,730,300
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	6,769,845,583	214,462,312
Government Annuities Account	various	471,251,053	33,162,946
Confederation Bridge		752,726,336	
Pilot Training Program—MILIT-AIR Inc.		687,005,503	
Deposit accounts—			
General security deposit	various	358,196	10,784
Canada Labour Code—Wage Recovery			
Appeals	various	528,540	26,441
Security for costs	various	355,844	1,217
Contractors' security deposits	various	5,937,136	176,356
Indian moneys suspense account	various	36,190,516	1,869,951
Non-interest bearing accounts		164,777,720	
		208,147,952	2,084,749
Trust accounts—			
Halifax 1917 explosion pension account	various		1,665
Indian band funds	various	1,140,378,885	65,107,831
Indian estate accounts	various	11,602,499	490,691
Indian savings accounts	various	51,948,339	3,326,248
Canadian Security Intelligence Service—			
Scholastic awards	various	31,183	936
Royal Canadian Mounted Police—Benefit trust fund	various	2,087,578	58,139
Inmates' trust fund	various	9,824,843	5,934
Administered trust accounts	various	2,746,152	78,792
Estates fund	various	2,588,724	52,320
Veterans administration and welfare trust fund	various	775,149	22,993
Non-interest bearing accounts		337,093	
		1,222,320,445	69,145,549

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
Insurance and death benefit accounts—			
Insurance company liquidation	various		161,223
Regular forces death benefit account	various	191,986,722	15,214,154
Public Service death benefit account	various	1,897,231,807	155,511,816
Non-interest bearing accounts		18,153,052	
		2,107,371,581	170,887,193
Pension accounts—			
Annuities agents' pension account	various	10,263	307
Royal Canadian Mounted Police—			
Dependants' pension fund	various	31,370,192	2,638,350
		31,380,455	2,638,657
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	2,674	9,173
Net Income Stabilization Account	various	1,748,796,879	56,463,973
Shared-cost agreements—Research—Agriculture	various	29,428,224	847,841
Common school funds—Ontario and Quebec	5	2,677,771	133,888 ⁽²⁾
Miscellaneous projects deposits	various	10,533,280	6,203
Natural Sciences and Engineering Research Council—			
Trust fund	various	1,123,095	37,648
Federal Court special account	various	14,978,032	298,649
Non-interest bearing accounts		154,371,040	
		1,961,910,995	57,797,375
Deferred revenue specified purpose accounts—			
Laurier House	various	57,897	12,623
Endowments for health research	various	5,231	39,459
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	44,669	8,690
Trust fund	various	398,607	7,801
Non-interest bearing accounts		27,120,011	
		27,626,415	68,573
Other accounts—			
Interest on currency swap transactions	floating		
Special drawing rights allocations	various	⁽³⁾	45,623,221
			45,623,221
Total public debt charges related to pension and other accounts		141,160,231,140	12,824,600,875
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	39,362,635,856	1,087,286,751
Agricultural Commodities Stabilization Accounts (net)	various	259,916	
National Battlefields Commission—Trust fund	various	409,542	15,400
Ship-Source Oil			
Pollution Fund	various	316,491,470	15,192,225
Non-interest bearing accounts		(743,286,991)	
		38,936,509,793	1,102,494,376
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(38,936,509,793)	
Total public debt charges related to consolidated specified purpose accounts			1,102,494,376
TOTAL PUBLIC DEBT CHARGES		583,431,701,421	41,327,510,690

⁽¹⁾ Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

⁽²⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁽³⁾ No amount of principal is shown since the closing balance of these liability accounts are reclassified to the Foreign Exchange Accounts.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Out of court settlement with a bank—		Doiron, LeBouthillier, Boudreau in trust for	
Bank of Montreal	2,500,000	Soniet J.	155,000
Payment for mental prejudice—		Dominion of Canada for El Cheikh D.	8,773
2 names withheld ⁽¹⁾	60,111	Insurance Corporation British Columbia for	
Payment under the <i>Canadian Human</i>		Johnston V.	2,013
<i>Rights Act</i> —		Labonte Y.	1,995
Name withheld ⁽¹⁾	1,000	McCaffery Goss Mudry in trust for Yakey D.	33,031
Damage to crop land—		Saskatchewan Government Insurance for	
Maryn Associates in trust for		Hitchens D.	1,690
McIntosh F Mitchell and McIntosh J.	24,000	Elias J.	4,143
Loss of livestock—		Image Printers	5,164
Bennett B.	\$ 2,524	Sunalliance Claims Department Atlantic Region	
Farquhar B.	7,500	for Bryson D.	6,484
McTavish W.	1,500	The Wawanesa Mutual Insurance Company for	
	11,524	Lutz B.	2,940
Accident involving a Crown vehicle—		Vowels N.	1,000
Manitoba Public Insurance for		Damages relating to imports—	
Suidy G.	1,001	Robert Jagielski-Solicitor in trust for	
Manitoba Public Insurance for		Delipol Inc.	39,250
Fyk H.	3,572	Loss incurred as a result of the delay in the	
Saskatchewan Government Insurance for		inspection of fruit—	
Mann R.	2,313	Cohen, Sabsay LLP in trust for	
Manitoba Public Insurance for		Ontario Tree Fruits	87,500
Jones L.	\$ 2,600	Settlement in the purchase of bison—	
Macalalad M.	3,088	Pilatus Farms Ltd.	17,150
Accident involving a Government lawnmower—		Settlement relating to an elk calf unintentionally	
Insurance Corporation of British Columbia for		euthanized—	
Wurtz S.	2,685	Richarson C.	4,000
Settlement of a grievance—		Settlement relating to a violation of <i>Food and</i>	
Anderson R.	\$ 5,000	<i>Drugs Act</i> —	
Chan C.	3,491	Stephens Arnot Heffernan in trust for	
4 names withheld ⁽¹⁾	55,245	Randolph & James Flax Mills Ltd.	8,001
Compensation for educational leave repayment—		Grievance settlement—	
Minister of Finance for		Britton I.	5,000
Johnson E.	6,064	Cruikshank M.	3,000
Compensation for interest cost due to excessive		Myktyshyn N.	8,000
processing time—		Waterbury Norton in trust for Adams M.	12,000
Satten A.	2,617	Settlement related to employment—	
Claims under \$1,000 ⁽¹⁰⁾	6,578	Casselmann W.	1,400
	2,690,889	Watson C.	24,500
		Settlement in the breach of contract over the retirement	
		of a detector dog—	
		Clark H.	2,500
		Claims under \$1,000 ⁽²⁰⁾	7,680
			492,672
Canadian Food Inspection Agency			
Accidents involving a motor vehicle—		Canadian Grain Commission	
Birt McNeill in trust for Peters A.	30,000	Human Rights settlement—	
CGU Insurance Company of Canada for		Cargill Alberta Terminals Limited	70,000
Cribby G.	4,031	Chevette P.	1,000
Dadswell-Foster Insurance for Bodell D.	3,427	Goderich Elevators	18,000
Danson, Zucker & Connelly in trust for			89,000
S & R Car Rentals.	13,000		3,272,561

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY			
Settlement of claims under the <i>Canadian Human Rights Act</i> —		Wawanesa Mutual Insurance Co.	2,487
8 names withheld ⁽¹⁾	119,040	Zurich Canada	1,550
Settlement of claims protected by privacy clause—		Accidents involving a Crown vehicle—	
7 names withheld ⁽¹⁾	619,302	Allan, Francis, Pringle, Helm, S.	80,000
Settlement for personal injury—		Fraser, Milner, Cosgrain, Wendland	14,371
Doyle S.	20,000	Spencer R.	1,302
McLaughlan W.	53,000	Worthington, David & Co for	
Pawar O.	45,000	Black Velvet Tours	179,574
Settlement of claims as a result of administrative error—		Accidents not involving Crown vehicle or property damage—	
Chaussures M.	10,077	CP Rail	1,028
Lupton W.	1,200	Fraser, Milner, Cosgrain, McLelland, B.	40,000
Pawar O.	2,722	ICBC	2,705
Settlement of claims for accidental damages or loss of property—		Jasper Electric	1,350
Chow-Loo M.	1,639	Whistler Inn	1,027
Deforge L.	2,647	Fatal motor vehicle accident in Waterton Park—	
ING Groupe commerce	2,458	Neville B.	420,000
Insurance Corporation of British Columbia	8,890	Accident involving a rented vehicle—	
Leboeuf L.	6,901	BC National Auto Location	3,045
Lee Y.	2,977	Inter-Park Management Inc.	1,260
Leonetti A.	2,536	Injury to a person—	
Madge P.	1,133	Fleury C.	25,000
Tommy's Welding LTD.	1,206	Claims under \$1,000 (33)	12,697
Tremblay Express.	2,000		857,272
Weser-Schiffahrts R.	6,351		
Claims under \$1,000 (100)	18,909	Public Service Commission	
	927,988	Lump sum payment for the settlement of a complaint of harassment in the workplace—	
		Name withheld ⁽¹⁾	20,000
			932,377
CANADIAN HERITAGE			
National Archives of Canada			
Accident involving a Crown vehicle—		CITIZENSHIP AND IMMIGRATION	
City of Ottawa	3,605	Department	
National Film Board		Compensation for expense incurred or to be incurred for hurt feeling pursuant to the <i>Canadian Human Rights Act</i> —	
A sum of money claimed other than the amount originally agreed in his/her director's agreement—		Name withheld ⁽¹⁾	10,000
Jean-Claude Coulbois	3,500	Claim under \$1,000 (1)	600
Jill Haras.	48,000		10,600
	51,500		
Parks Canada Agency		ENVIRONMENT	
Injury from fall on Trent - Severn Waterway—		Department	
Boland, Howe in trust for		Accident involving a Crown vehicle—	
Joe, John, Joseph & M Kennedy	60,000	Insurance Corporation of British Columbia for	
Damage to boat being transported on Big Chute Railway—		Dominion Woodworking	4,930
H.B. Group Insurance for		Sandra Heeley	1,118
Matt, Maureen & P Brierly	2,207	Kelly Sherlock	14,752
Damage to boat in Rideau Canal Locks—		Damage to the equipment of another tenant due to a water hazard caused by a mechanical malfunction—	
Krueger B.	2,002	Eternitec Solutions Informatiques.	4,226
Macaluso J.	1,221	Settlement of a CFS lawsuit—	
Damage to boat in Peterborough Locks—		Goodman and Carr in trust	250,000
Mueller M.	1,231	Payment of claim for pension benefits—	
Vehicle damage due to accident—		Nelligan O'Brien Payne LLP	31,000
Phillips R.	3,215	PWGSC, Superannuation Branch	108,000
		Claims under \$1,000 (9)	5,558
			419,584

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FINANCE			
Office of the Superintendent of Financial Institutions			
Compensation for wrongful dismissal—		Compensation for loss of property—	
Dussault Bernard	364,387	NB Tel.	1,050
		Compensation for personal injury and property—	
		Air Canada	1,443
		Air Canada	1,050
		Compensation for body injuries—	
		Chouinard & Company in trust for Robinson M.	15,000
		Name withheld ⁽¹⁾	5,000
		Damage to hydro wires by Canadian Coast	
		Ship—	
		Hydro Quebec	2,382
		Discrimination in employment (alleged) —	
		Coulitis J.	2,025
		Settlement of a discrimination complaint—	
		Belanger A.	24,000
		Boudreault S.	11,000
		Incident involving a drag anchor in Mooyah Bay,	
		Nootka sound—	
		Interfor Forestry and Logging Group	14,809
		Reimbursement for cutting trees on	
		private property—	
		Cimon C.	3,000
		Settlement of Canadian Human Rights complaint—	
		Dillman R.	14,300
		Dillman R.	40,000
		Dillman R.	10,000
		Settlement of harassment complaint—	
		Robertson, Downe and Mullally in trust for	
		Coward M.	16,243
		McMillan D.	10,173
		Vivian T.	5,500
		Third party claims against a boat owner, the city of	
		Kingston and CCG/SCH for damages relating to	
		personal injury—	
		Lucienne MacLauchlan in trust for	
		Montgomery Ms & Walcer Ms	26,400
		Nelson, Lafrance & Tranmer Lewis	33,600
		Claims under \$1,000 (27)	14,575
			843,822
		FOREIGN AFFAIRS AND INTERNATIONAL	
		TRADE	
		Department	
		Compensation for expenses associated with	
		prior years buy back—	
		Leduc J-P.	3,239
		NAFTA Chapter 11 Tribunal payment—	
		S D Myers, Inc vs Government of Canada.	235,840
		Claim pursuant to the <i>Canadian</i>	
		<i>Human Rights Act</i> —	
		Barcados A.	4,500
		Out of court settlement—	
		Reuber W et al. v. H.M.Q.	19,355
		Names withheld ⁽¹⁾	300,000
		Claims under \$1,000 (158)	15,847
			578,781
		Canadian International Development Agency	
		Payment of a settlement—	
		Name withheld ⁽¹⁾	692,882
			1,271,663
FISHERIES AND OCEANS			
Accidental breaking of the Gros Cacouna wharf			
by Canadian Coast Guard Ship—			
Black M.	15,200		
Accidental breaking of the Sorel wharf			
by Canadian Coast Guard Ship—			
Ocean Construction	1,754		
Accident Insurance Claim—			
Lappa G.	250,000		
Accidents involving a Crown driver—			
Bowers B.	1,179		
Collingwood M.	1,144		
Cruikshank K.	23,225		
Duguay M.	1,606		
Tibbo D.	31,573		
Winter R.	5,154		
Accidents involving a Crown vehicle—			
Adjusters Incorporation/Wheaton J.	1,700		
Chafe K.	2,028		
Cooperators/Snow D.	7,157		
Cooperators/Snow D.	1,548		
Dyer K.	2,669		
Fowle & Company in trust for			
Bookey P.	15,750		
Bookey P.	9,000		
Fudge J.	1,031		
Harvey J.	1,535		
Hitching Post/Payne T.	1,309		
Hartshore & Mehl Barristers & Solicitors for			
Manson L.	7,163		
Insurance Corporation of British Columbia for			
Bookey S.	3,335		
Kelly B.	1,982		
Laxdal C.	1,141		
Pointon R.	2,000		
Steneker D.	3,213		
Toop K.	1,127		
Lanteigne J.	2,500		
Lowen K.	2,682		
McLean & Company in trust for Keate C.	38,957		
Philip N. Williams in trust for Stecher L.	3,000		
Richard M Brooks in trust for Manson A.	19,500		
Richard Y.	1,439		
Snow D.	24,960		
Steers Insurance/Johnston L.	2,080		
Terrace Totem Ford	2,355		
Accident involving a Crown vessel—			
Jones P.	3,991		
Compensation for the loss of clam fishing			
period at Nanaimo—			
Bailey K.	3,150		
Compensation for general damages—			
Canadian Human Rights	3,000		
Canadian Human Rights	25,000		
Canadian Human Rights	65,135		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		Settlement of claims—	
Department		Macpherson & Terman in trust for	
Settlement of claim following alleged breach of trust with contractor —		3 names withheld ⁽¹⁾	207,500
Ajawajiwesi Consultation Production Incorporated	14,499	Taylor McCaffrey Barristers & Solicitors for	
Medical Devices Litigation for		Name withheld ⁽¹⁾	200,000
Legee & Legee	5,000	Ackroyd, Piasta, Roth & Day LLP for	
Claim under \$1,000 (1)	712	Name withheld ⁽¹⁾	27,500
	20,211	Macleod Dixon in trust for	
		Name withheld ⁽¹⁾	400,000
		Miller Thomson LLP Barristers for	
		Name withheld ⁽¹⁾	150,000
HUMAN RESOURCES DEVELOPMENT		Settlement for investment loss of Ojibways of	
Department		Onegaming First Nation—	
Accidents involving a Crown vehicle—		Don Colborne	17,000
Co-Operators General Insurance Co.	4,348	Settlement for expropriation of land for widening	
Pardy C.	5,000	highway to settle the Estate of the Late Everett L Maness	
Pardy K.	7,500	and the Chippewas of Sarnia Band Council—	
Compensation for Canadian Human		Dally & Elliot in trust	12,000
Rights violations—		Settlement for a fatal accident railway crossing to	
McAllister Windsor V	3,094	settle the succession of the decedent—	
Compensation for general damages—		Co-operators General Insurance Company.	
McDonald N.	28,500	Out of court settlements—	
Ojistoh Management	2,481	Receivable from The Roman Catholic Bishop	
Pearl House Manor Ltd.	20,000	of Kamloops	
General damages through mediation process with		Settlement for payment on contracts—	
Canadian Human Rights—		Mediascan Canada Inc.	
Essar K.	2,000	Amount owing for legal assistance—	
Out of court settlement-Damages for wrongful		McDougall Gauley Barristers & Solicitors for	
dismissal—		Name withheld ⁽¹⁾	
Bergeron J.	96,000	NORTHERN AFFAIRS PROGRAM	
Out of court settlement-Wrongful actions by a		Settlement of claim—	
manager—		Glowacki & Libitka for	
Weir Bowen in trust for Wheatly B	42,500	Name withheld ⁽¹⁾	
Reimbursement of legal fees for a complaint against		INDUSTRY	
Employment Insurance Program—		Department	
Carrière L.	1,692	Settlement for a contractual consultant—	
Radigan M.	1,500	Gouin F.	
Velez S.	2,896	Settlement under the Canadian Human Rights	
Settlement of a claim as a result of an accident		Commission—	
involving a Crown vehicle—		Name withheld ⁽¹⁾	
Fredericksen McAlister in trust for Ordanes A	205,846	Claims under \$1,000 (2)	
Settlement of Human Rights complaint—		Atlantic Canada Opportunities Agency	
Name withheld ⁽¹⁾	27,500	Accident involving a Crown vehicle—	
Claims under \$1,000 (30)	6,368	The Dominion of Canada General Insurance Co for	
	457,225	Miller B.	
		Settlement of a grievance and complaints filed with	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		the Canadian Human Rights Commission—	
Department		Name withheld ⁽¹⁾	
INDIAN AND INUIT AFFAIRS PROGRAM		Claim under \$1,000 (1)	
Loss of rent—		INDIAN AND INUIT AFFAIRS PROGRAM	
Robert Morales, Barrister & Solicitor in trust for		Atlantic Canada Opportunities Agency	
Locatees First Uwhunshun Investments Ltd.	24,000	Accident involving a Crown vehicle—	
Trespass on land—		The Dominion of Canada General Insurance Co for	
Hutchins, Soroka & Grant legal costs for		Miller B.	
Metlaktila Indian Band	6,000	Settlement of a grievance and complaints filed with	
Hutchins, Soroka & Grant in trust for		the Canadian Human Rights Commission—	
Metlaktila Indian Band	1,000	Name withheld ⁽¹⁾	
Raymond Aukland	7,000	Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
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		the Canadian Human Rights Commission—	
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		Claim under \$1,000 (1)	
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		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
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		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		the Canadian Human Rights Commission—	
		Name withheld ⁽¹⁾	
		Claim under \$1,000 (1)	
		INDIAN AND INUIT AFFAIRS PROGRAM	
		Atlantic Canada Opportunities Agency	
		Accident involving a Crown vehicle—	
		The Dominion of Canada General Insurance Co for	
		Miller B.	
		Settlement of a grievance and complaints filed with	
		<	

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

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PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance Corporation	9,703	Major Baker R	1,955
Service Master of Fredericton for Mazerolle M	6,687	Major Nicholls M	1,090
State Farm Insurance Company	17,686	Martin D	1,999
Super Carstar Collision	14,237	Mazerolle M	2,000
Swindells S	1,802	MCpl Carriere I	1,054
Taylor Chev Olds Limited	1,066	MCpl Reoch G	2,689
The Co-operators General Insurance Company	16,962	Pte Krauss T	1,142
The Co-operators in trust for McLeod J	1,096	Sandstrom and Scott in trust for Eagle M	2,438
Transport Thom	1,327	Villeneuve P	1,057
Trius Car and Truck Rental	49,217	Out of court settlement for termination of employment—	
Trius Inc	2,928	Armandos J	35,000
Trius Leasing Limited	8,111	Canadian Forces Central Fund for	
Underwriters Adjustment Bureau Limited for		Baerman P and Lammert W	189,792
Stewart J	1,362	Grondin Poudrier Bernier in trust for Hebert D	76,500
Unifund Adjusting Inc for Tiller J	3,861	Harding H	50,739
United States Department of the Treasury	121,051	Harding H	30,000
Urlacher Construction Limited	12,746	Vigneau N	6,700
Valee N	1,415	Wagner and Associates in trust for Mack D	36,000
Warrant Officer Jacques D	8,379	Miscellaneous disbursements—	
Western Star Trucks	6,000	Alian Côté Renards	6,809
Western Union Insurance for Radke L	1,315	Brauer M	3,703
Whitehead, Bird and Miles in trust	13,668	Burke - Robertson in trust for Lauzon J	5,500
Wilson's Carpetland	3,200	Daigle S	6,374
Wilson R	1,953	Department of Justice	12,559
Woods Motors Ford	1,632	Goodman C	14,198
Out of court settlement for injuries sustained in		Hydro One	8,728
an accident—		Irving Oil Limited	1,074
Cooper and McDonald in trust for Black SL	35,000	LCdr Chartrand E	4,200
Minier L	25,000	Mahon B	3,098
R Rigley in trust for Salsman R	529,079	Minister of Finance Saskatchewan	8,806
Vandor and Company in trust for Watson G	45,000	Muise C	1,447
Settlement of claims as a result of personal		Mury C	1,258
injuries—		OHSC Quebec	1,250,000
Crowe, Dillon, Robinson in trust for Lorde P	29,875	Oromocto Indian Band	1,771,803
Cunningham M	257,329	Robinson S	5,000
Fairbairn E	4,167	Smith D	5,000
Laforest S	5,000	Soloway Wright in trust for Marsot M	5,006
The Co-operators Insurance	16,242	Spicer G	3,742
The Nordic Insurance Company of Canada for		Symtron Systems Inc	1,500,000
Berring P	16,242	The Co-operators General Insurance Company for	
Thompson, Dorfman, Sweetman in trust for		Lucas T and Lucas L	1,717
Logan M	31,099	The Whitecap Dakota First Nation	134,868
Washington Mahody in trust for Keller K	12,000	Whiting M	7,238
Settlement of claims for loss and/or damage to personal		Wilson R	1,343
effects—		Windsor Law Group in trust for Baker S	6,211
Alterson R	25,200	Ministerial claims pursuant to the <i>Canadian</i>	
Archer S	1,382	<i>Human Rights Act</i> —	
Belanger C	5,226	47 names withheld ⁽¹⁾	571,981
Bélisle D	15,796	Claims under \$1,000 (\$600)	1,226,128
Belisle J	18,735		
Braith Boyle in trust for Simpson M	35,000		9,541,263
Cpl Dubois P	2,220		
Foreman D	1,262		
Gagnon S	1,442		
Gendron A	15,573		
Gervais N	17,500		
Gilhully A	1,145		
Goulet S	27,582		
Gravel A	2,500		
Imtiaz J	12,778		
Jolimore C	1,893		
Lalonde K	12,846		
Lalonde L	7,500		
LCdr (Retd) Mury C	26,049		

NATURAL RESOURCES

Department

Out of court settlement regarding portability of pension—	
Caroline, Engelmann and Gottheil in trust for Guérette J	220,000
Out of court settlement regarding misrepresentation and breach of agreement—	
Smith Lyons in trust for	
MAG Engineering and Constructors International	500,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim regarding personal attributable to the working environment—		Negligent misrepresentation regarding erroneous advice—	
Barry Spalding Richard in trust for		Civil Service Co-operative	110,473
McCarthy Peter	175,000	Out of court settlement to defray repair costs for damages related to rental of building—	
Settlement under the <i>Canadian Human Rights Act</i> —		Colonia Development (1987) Inc	8,000
Morrow C	30,000	Out of court settlement for payments of additional work on major renovations related to project 609664—	
Out of court settlement—		Construction Socam Ltée	655,000
Eyamie S	9,657	Out of court settlement for damages to a building caused by Construction Sogescon Inc—	
	934,657	Construction Sogescon Inc	80,929
PARLIAMENT		HMCS Cabot project—	
House of Commons		Cox Hanson O'Reilly and Matheson legal services	15,559
Claim under \$1,000 (1)	134	Flood on the 11. floor of CD Howe building —	
		Crawford Adjuster Canada	1,256
		Costs incurred for oil spill remediation—	
		Department of National Defence	47,264
		Saline Water Supply Upgrade project—	
		Diamond Construction	87,410
		Research and productivity	1,609
		Out of court settlement for inconveniences resulting from Sun Life's refusal to reimburse an employee for medical expenses—	
		Dubois A	1,052
		Claims for cost of delay in contract negotiations—	
		Dufour Isabelle Cusson Avocats	10,836
		Deer Lake RCMP Detachment project—	
		EFCO Enterprises- corrective measures	41,505
		Warranty and roof repair—	
		Environment Canada- North Vancouver Environmental Science Center	60,000
		Damages to training manual caused by a flood in Lester B Pearson Building—	
		Foreign Affairs and International Trade	1,000
		Out of court settlement to compensate for damages and inconveniences sustained due to excessive delay to appoint the employee for interim and salary increase realted—	
		Gaumont G	2,800
		Flooding in a building for Minto Properties Ltd—	
		Green B	36,686
		Port Royal Water Supply project—	
		HE Armstrong Mechanical Ltd	5,995
		Settlement under terminated contract—	
		Hewitt (Brockville) Ltd	11,306
		Irving Shipbuilding Inc	30,000
		Injury sustained in a slip and fall at Colonel By entrance of the Government Conference Centre—	
		Huges D	30,000
		Settlement of lawsuit for lost opportunity in contract award—	
		Hunter Garrett Lobay	15,000
		Out of court settlement for interest payments resulting from temporary financing required prior the signing of lease—	
		Lamarche G	2,994
		Mike Chevrier accident—	
		Laushway Law Office	3,045
		Damage to vehicle in National Defence parking lot—	
		Marcel Belanger	1,096

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Disbursements relating to costs of litigation process—		Tannis Earnest G in trust	100,000
McBride Group Inc.	3,956	Vandale Calvin	5,000
Berth #30, St John's project—		Viscount Brian	1,000
McInness C legal services	4,321	Whetung B	20,459
Contract awarded in error negotiated a settlement with successful bidder—		Compensation for computer destroyed by casual employee—	
McLennan R in trust	20,000	Hurley - Inmate	2,170
Alleged Breaches of Canada Labour Code—		Compensation relating to the death of M. Alain Beaulé—	
Department of Finance	30,000	Beaulé, Gerald and Adam in trust	2,000
Contribution for transfer of quay to allow for maintenance of the maritime structure—		Unauthorized release of confidential information—	
Municipalité de Grande Vallée	12,000	Ferguson and Boeckle in trust	4,000
Out of court settlement—		Reimbursement of union dues—	
Name withheld ⁽¹⁾	35,000	Moore Richard	1,372
Stephenville Dredging project—		Transfer fund to hire employee during United Way Campaign—	
O'Brien & Associates legal services	1,573	United Way	8,000
Disbursements relating to their costs of filing and proceeding a complaint—		Settlement of lawsuit—	
P & L Communications Inc.	2,845	Ludwig Lichtenheldt in trust	8,000
Siemens Westinghouse Inc.	24,038	May Jensen Shawa Solomon (claimant Silva)	245,663
Sewage lift station upgrade—		Teryl & Scott in trust	20,000
PWGSC legal services	19,974	Damages due to fire at outside of training facility—	
Personal injury of an employee—		Saskatoon Wildlife Federation	4,407
PWGSC legal services	22,667	Damages to personal property—	
Damage to personal property—		Dickson B	1,068
Rausch J	4,067	Jensen I	2,093
Out of court settlement for professional fees related to law suit between Les Industries Strongbar Inc versus Groupe Canvar and the Attorney General of Canada—		Van Dusen E	2,048
Raymond Chabot Grant Thorn	2,207	Compensation for discrimination and harassment—	
Claim for consultant and legal costs for Riding Arena Remedial Repair—		David Iain Tench	8,000
Royal Canadian Mounted Police	15,250	Compensation for services rendered in good faith—	
Motor vehicle accident on Alaska Highway—		Edgewood Foundation	8,500
Smith S in trust	275,000	Compensation for damage to personal effects—	
Damage caused by flood—		Name withheld ⁽¹⁾	25,000
Stellor Holdings Ltd.	9,775	Compensation for injuries sustained—	
Settlement of claim for late cancellation of conference facility—		Barry Spalding Richard in trust	20,000
The Algonquin	34,830	Bercier, Denis via Antymniuk & Antymniuk	5,000
Settlement for an employee motor vehicle accident—		Boyne Clarke in trust	33,350
Worthington David & Company	280,000	Brian A Adair in trust	80,000
Legal fees to settle a motor vehicle accident that involved an employee—		Brian Callender in trust	3,500
Worthington Simm & David	1,879	Phillips Paul in trust	40,000
Claims under \$1,000 (11)	(170)	Racioppo, Zuber, Coetzee, Dionne in trust	12,000
	2,395,783	Robichaud, Godin, Williamson, Theriault & John in trust ..	8,500
		Ruth Reimer in trust for Oliver GL	5,000
		Schwartz Gillen in trust	8,758
		Vaughan Barrett, Barrister & Solicitor in trust	10,000
		Compensation for lost items—	
		Anderson R	1,621
		Chesborough - Inmate	1,464
		Clinton J - Inmate	1,051
		Denis Eric	1,162
		Dorscheid K	1,392
		Nott J - employee/ vehicle	1,130
		Pelletier S - inmate/computer	1,548
		Sacco Giuseppe	1,900
		Souca A	1,146
		Compensation for the murder by an offender—	
		Lauk & Associates in trust	740,000
		Settlement of motor vehicle accidents—	
		Arseneau G	1,200
		Harvey E	2,000
		Holmes & Company/Brian A Adair	80,000
		Humphries Dave	1,055
		McNeil D (employee)	1,395

SOLICITOR GENERAL

Department

Claim under \$1,000 (1)

30

Correctional Service

Canadian Human Rights Commission
settlements—

Atnikov Earl A in trust for McGuire C

30,000

Lenglet Richard

2,400

Lipscombe Richard

3,000

Littlefield L

7,000

Maracle A

65,000

Prestsell Cavanaugh, Barristers - Maracle A

10,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Pilot Insurance/ Smith D - contractor.....	2,848	Colonial Collision Center for Ettinger D.....	2,194
Powers L.....	6,356	Coquitlam Chrysler Dodge Jeep Ltd for Topping P.....	1,257
Smyth K.....	1,024	Coutts A.....	1,774
The Personal Insurance Company of Canada for Debbie Wright.....	1,786	Don Golden Auto Body Ltd for Lee J H.....	1,891
Settlement for termination of contract payment—		Dot-Lyn Sales & Service Ltd for Nobel C.....	2,820
J. David Ross in trust.....	11,000	Enfield Auto Services Ltd for Lewis G.....	1,236
Thériault Dr. L.....	1,800	Enterprise Rent-A-Car.....	1,091
Compensation for the loss of a possibility of being appointed to a position—		Family Insurance Solutions Inc for Hanson T.....	1,827
Nelligan O'Brien Payne LLP in trust.....	65,000	Federated Insurance for Francis Plumbing & Heating Ltd.....	1,626
Compensation for work related issues—		Federation Insurance Company of Canada for Huston A.....	1,897
Desmoulin G -Grievance.....	13,302	Frenette M C.....	1,547
Sonmor K.....	3,000	Goldman Lakhani Zimmer Bray for Casey J.....	1,787
Wiggins.....	30,323	Hadley K.....	1,275
Compensation for litigation costs—		Hall Revering & DeMong in trust for Levangie V.....	3,997
Biron G.....	12,785	Hertz Canada Limited for Gilroy A.....	1,291
Deines P.....	2,677	Hickman Motors Limited for Power D.....	1,327
Harvey M-C.....	5,960	Ing Halifax for Newton S.....	1,812
Laforest P.....	80,000	ING / Wellington Insurance Company for Rouleau L.....	2,838
Mandelcorn Michael in trust.....	7,000	Insurance Corp of British Columbia for Lahoda D.....	3,281
Compensation for wrongful dismissal—		Insurance Corp of British Columbia for McManus D.....	1,110
Me Richard Letendre in trust.....	3,000	Insurance Corp of British Columbia for Audet J M.....	1,727
Mediated settlement CHC complaint—		Insurance Corp of British Columbia for Biladeau R.....	1,006
Stokowski Corrine.....	10,000	Insurance Corp of British Columbia for Bourne D.....	3,452
Compensation for assault by an offender in full parole—		Insurance Corp of British Columbia for Brauer B.....	5,045
Boucher Manon.....	50,000	Insurance Corp of British Columbia for Calimisan N.....	1,093
Grievance for Therapy upheld—		Insurance Corp of British Columbia for Creedican A.....	1,231
Foote J.....	2,240	Insurance Corp of British Columbia for Dentrotte D.....	2,019
Claims under \$1,000 (880).....	151,115	Insurance Corp of British Columbia for Doyle M.....	6,332
	2,111,568	Insurance Corp of British Columbia for Durant P.....	8,279
		Insurance Corp of British Columbia for Enterprise Rent-A-Car.....	1,613
Royal Canadian Mounted Police		Insurance Corp of British Columbia for Fung C P.....	4,494
ADR Negotiated settlements— Non taxable—		Insurance Corp of British Columbia for Gibb T.....	1,104
Comeau D J.....	1,300	Insurance Corp of British Columbia for Hall W.....	1,390
7 names withheld ⁽¹⁾	78,719	Insurance Corp of British Columbia for Hole C.....	1,324
ADR Negotiated Settlements— Taxable—		Insurance Corp of British Columbia for Holman R.....	5,900
Comeau D J.....	5,668	Insurance Corp of British Columbia for Isherwood K.....	5,158
Comeau D J.....	7,183	Insurance Corp of British Columbia for Kampman D.....	3,337
Parsons D L.....	8,000	Insurance Corp of British Columbia for Keith Plumbing & Heating.....	2,799
21 names withheld ⁽¹⁾	419,527	Insurance Corp of British Columbia for Lange R.....	1,313
ADR Negotiated settlement— Taxable transfer to RRSP—		Insurance Corp of British Columbia for Lloyd J.....	9,813
5 names withheld ⁽¹⁾	63,264	Insurance Corp of British Columbia for Lyons M.....	1,739
Settlement for damages arising from third party vehicle accidents—		Insurance Corp of British Columbia for Macintyre S.....	4,051
Able Autobody (Walnut Grove) for King L.....	12,179	Insurance Corp of British Columbia for Marie P.....	1,415
Ace Taxi Ltd.....	1,530	Insurance Corp of British Columbia for Matic I.....	1,646
Alberta Motor Association Insurance Company for Gilmar W.....	2,656	Insurance Corp of British Columbia for McNeil R.....	1,137
Alsgr A.....	2,667	Insurance Corp of British Columbia for Nicola D.....	9,744
Andrews McVagh Ltd.....	1,000	Insurance Corp of British Columbia for Ousey E.....	2,479
Avalon Auto Body for Auger C.....	5,068	Insurance Corp of British Columbia for Reeves D.....	8,355
Avalon Auto Body for Cardinal F R.....	2,652	Insurance Corp of British Columbia for Riat H.....	1,436
Battlefords Credit Union Limited.....	1,299	Insurance Corp of British Columbia for Stutch D.....	2,089
Bharj J.....	1,018	Insurance Corp of British Columbia for Tang P.....	1,935
Bi-Rite Ltd for Hyde D.....	2,029	Insurance Corp of British Columbia for Vien T L.....	8,459
Boudreau G.....	9,660	Insurance Corp of British Columbia for Webster J & J.....	12,753
Brownlee Fryett in trust for Staal L.....	3,509	Insurance Corp of British Columbia for Nijjar R.....	1,181
Ches Crosbie Barristers in trust for Brushett L.....	1,344	Insurance Corp of British Columbia for Amezcua J.....	4,814
Chilako Adventures.....	3,345	Kuzyk E M.....	1,839
		Legge's Garage & Autobody Shop for MacGillivray B.....	1,925
		Louttit G R.....	1,244

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Manitoba Hydro	5,844	Wawanesa Mutual Insurance Company for Johnston L.	2,134
Manitoba Public Insurance Corp for Dunn J M.	4,687	Wawanesa Mutual Insurance Company for Stevens A.	1,336
Manitoba Public Insurance for Robertson P.	1,268	Westland Insurance for Bettencourt F.	4,516
Manitoba Public Insurance for Rousseau.	3,338	Settlements for injuries/fatality arising from	
Manitoba Public Insurance for Andrews McVagh Ltd.	2,852	motor vehicle accidents,—	
Manitoba Public Insurance for Bharj J.	2,880	Babb Sheppard in trust for Bassett D G.	6,474
Manitoba Public Insurance for Bradburn M.	1,978	Barry Spalding Richard in trust for Firzpatrick R A.	25,000
Manitoba Public Insurance for Chief P.	2,595	Becker Mathers in trust for Singhat R.	19,000
Manitoba Public Insurance for Murphy R.	2,887	Boyne Clarke in trust for Hagans D.	5,000
Manitoba Public Insurance for Preston D M.	3,547	Braithwaite Boyle in trust for Ozar S.	20,000
Manitoba Public Insurance for Sheehan G.	2,093	Burke Electric Ltd.	1,065
Metro General Insurance Corp for Hutchings D.	1,820	Carruthers & MacDonnell in trust for Paul-Marr J.	6,522
Metro Motors	20,292	Ches Crosbie Barristers in trust for Fleming G.	35,000
Mueller D.	2,494	Christopher J Van Twest in trust for Kainth A.	3,000
Mundies Towing Storage.	1,369	Christopher J Van Twest in trust for Kainth D.	6,000
Nicola D.	1,733	Christopher J Van Twest in trust for Kainth S.	5,000
Pacific Sign & Design for Famous Players.	1,263	Christopher Johnston in trust for Yorke-Hardy M.	5,500
Peace Hills General Insurance Co for Walker C.	3,820	Coleman Lacroix Fraser & Whittome in trust for	
Pointe-Verte Police.	5,083	Crichton M.	8,750
Portage Mutual Insurance for Hedges D.	6,976	Coley Hennessy & Cassis in trust for Rymak G & R.	10,000
Queen City Auto Body Ltd for Leibel Trucking J.	2,366	Cox Trofimuk Campbell - Larbalestier Stewart in trust	
Royal Sun Alliance Insurance of Canada for		for Harder J.	70,000
Kehevin W.	1,643	Crabbe T J.	22,500
Royal & Sunalliance for Lagac J.	5,117	Creelman H.	1,000
Rutu I.	4,500	Crinall D.	2,500
Sabey K W.	1,000	David E Kiester in trust for Forseth J.	2,275
Saskatchewan Government Insurance for Bourassa J.	1,691	Deems K.	3,988
Saskatchewan Government Insurance for Chambers A.	4,535	Dick Byl Law Corporation in trust for Maack V.	6,203
Saskatchewan Government Insurance for Heisler C.	1,004	Dick Bylaw Corporation in trust for Blackburn T I.	21,637
Saskatchewan Government Insurance for Honish S.	1,193	Dr Gabriel Hirsch for Laysmith A.	1,350
Saskatchewan Government Insurance for Hryciuk G.	1,381	Edwards Edwards & Edwards in trust for Smith J C.	5,000
Saskatchewan Government Insurance for Hudy G.	1,722	Edwards Edwards & Edwards in trust for Smith J C.	23,000
Saskatchewan Government Insurance for Hudy G.	1,722	Forse Nathanson in trust for Thomson M.	6,000
Saskatchewan Government Insurance for		Fowle & Company in trust for Best D.	40,000
Langenberger L.	1,557	Fowle & Company Trust Account for Kehevin W.	13,500
Saskatchewan Government Insurance for Oakley M.	1,408	Fritz Lail Shirreff Vickers in trust for Sidhu A S.	5,000
Saskatchewan Government Insurance for Schraeder D.	1,363	Gerard G Griffin in trust for Hutchings C.	29,000
Saskatchewan Government Insurance for Stocks B.	1,142	Goldsmann Ritzen Shadlyn Account Gleason M.	25,475
Saskatchewan Government Insurance for		Gulati K.	5,270
Stonehouse G.	1,984	Gullberg Wiest Macpherson & Kay for Hodder J.	4,275
Saskatchewan Government Insurance for Tansley H.	3,493	Hammerberg Altman Beaton & Maglio in trust for	
Saskatchewan Government Insurance for Wade J.	2,912	Dean C.	25,000
Saunders Auto Body Ltd for Malladi V S.	1,111	Hanson Wirsig Matheos in trust for Baker P.	30,000
Saunders Motors Co for Eisner B & D.	1,495	Hanson Wirsig Matheos in trust for Kennedy P.	19,500
State Farm Insurance Companies for Chan S.	4,976	Hanson Wirsig Matheos in trust for Penaloza F.	3,903
State Farm Insurance Companies for Maynard G.	15,003	Henderson Livingston Stewart in trust for Sinclair C.	15,182
Stomp W M.	1,366	Hostyn Fontaine & Podemski in trust for Dube Y.	2,000
Taylor Lincoln Ford for Allen A.	1,172	Insurance Corp of British Columbia for Fields A.	4,000
The Co-Operators General Ins for Wright B.	23,838	J D Thomas in trust for Wehrmann H.	22,000
The Co-Operators General Insurance Company		Jackson Davis Harper in trust for Young J B.	12,000
for Dörner A.	13,320	John A Davis Law Corporation in trust for	
The Co-operators General Insurance Company		Warrington C N.	3,000
for Smith A.	1,104	Johnson Law Offices Trust Account for Miller C.	55,000
The Dominion of Canada for Wagner D.	2,062	Koffman Kalef in trust for Hobbs E.	14,500
The Economical Insurance Group for Burden D.	1,834	Kousonsavath P.	15,500
The Economical Insurance Group for Crawford K.	1,825	Lauk & Associates in trust for Cooper B J.	100,000
The Personal Ins Co of Canada for Lewis G.	3,104	Logan & Lennon in trust for Ranch R.	1,075
Thrifty Car Rental for MacConnell B.	14,500	MacIsaac & Company in trust for Bennett S.	125,000
Tom Woodford Ltd for Picco B.	1,110	McComb Witten in trust for Chang L H.	5,000
Town of Beaumont.	1,051	McComb Witten in trust for Lei Z P.	1,500
Unifund Assurance for Denhaan J.	2,375	McComb Witten in trust for Lui K P.	8,000
Viet Hieu Nguyen for Heacock B.	2,525	McComb Witten in trust for Yang Y L.	5,700

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
McGinty McCleave in trust for Cresine G.	7,500	Constas A.	5,000
Michael Golden in trust for Tan M.	21,000	Doiron & Bastarache in trust for Albert J R.	10,000
Owen & Morrison in trust for Hawes C.	1,183	Doiron & Bastarache in trust for Losier Y.	10,000
Owen & Morrison in trust for Hawes C.	7,716	Doiron & Bastarache in trust for Noel C.	30,000
Patrick R Wilbur in trust for Rose P D.	20,000	Madeiras R.	5,000
Piddocke T.	1,697	McDougall Gauley in trust for Kerbs F L.	2,000
Pink Nickerson Star in trust for Allen A J.	35,000	Ron Buddenhagen in trust for Wautynchuk J.	15,000
Presse & Mason Law Office in trust for Trucker F.	43,478	Schouler H.	2,000
Presse & Mason Law Office in trust for Tucker F.	15,000	Thomas M Engel Law Office dor Stokes/Saddleback.	41,886
Ram B.	3,860	Thomas M Engel Law Office in trust for	
Ram M.	3,860	Buffalo L & D.	3,750
Robert M Moffat in trust for Dulaba A R.	42,500	Wagman Sherkin in trust for Cater P.	12,007
S G Segal Law Office in trust for Pasloski J.	100,000	Wagman Sherkin in trust for McAllister.	12,007
Shaw McLellan & Ironside in trust for Reuber W.	16,667	Wagman Sherkin in trust for Scullion R.	12,007
Sirois Paquette in trust for Paulin M.	25,000	White Ottenheimer & Baker in trust Barrett M E.	33,500
Stephens & Holman in trust for Celier B.	14,500	Settlement for loss of income—	
Stephens & Holman in trust for Whiteside K.	7,000	M D Charlton Co Ltd.	20,000
Sugden McFee & Roos in trust for Horvath J.	15,000	Wagman Sherkin in trust for Branton D.	327,500
Taylor E.	1,500	Wescam Inc.	4,695
Terry McCaffery in trust for Williams C.	75,000	Damage to personal and private property, buildings,	
Vanstone de Turbeville in trust for Michael H.	20,000	land and animals—	
Vernon & Thompson in trust for Locke L.	67,500	Airdrie Carpet Craft.	2,538
Wagner & Associates in trust for Keddy L.	95,000	Brad's Cabinet & Renovations Co Ltd for Taylor D.	1,500
Wheatley Sadownik in trust for O'Donoghue H.	60,000	Bushenlonga A.	1,000
Workers' Compensation Board of B C for Munro R.	14,589	Carew P.	2,000
Zed & Company in trust for Crawford P.	4,000	Chan S.	1,126
Zed & Company in trust for Crawford P.	4,160	Clarke Burnett in trust for Harasym R.	20,000
Zed & Company in trust for Crawford P.	4,250	Doerksen L.	1,120
Settlements for damages to aircraft —		Freeman C.	1,000
Air Transat.	349,289	How Lawrence White Bowes in trust for Johnsen T.	43,478
Settlement for damages caused by personal		How Lawrence White Bowes in trust for Johnsen T.	25,000
injury, assault, false arrest, excess force,		Mercer D.	1,400
loss of income and negligence—		Ministry of Transport (Light Post).	1,287
Andersen Paul in trust for Dunn L & J.	20,000	Morrison S.	1,817
Bouchard Picard in trust for Paquet B.	15,000	Normandeau J E.	3,407
Chasson & Roy in trust for Marchand G.	10,000	Pentiction Veterinary Hospital Gagnon B (Rambo).	4,361
Chouinard & Company in trust for Hamilton G.	30,000	Pentiction Veterinary Hospital Gagnon B (Rambo).	4,717
Dwayne (Trudeau) G Ron Law Office in trust for		Selkirk Signs & Services Ltd.	3,062
Pedersen B.	3,000	The Corporation of the City of North Vancouver.	25,031
Eggum Abrametz & Eggum for Bear C.	50,000	The Planning Centre for Matheson C V.	5,248
Franco P Tarulli Trust Account Howell J.	10,000	Tratch C.	3,000
Harper Grey Easton in trust for Estate		Settlement for loss, destruction and damage	
of Kamikar Singh Haer.	153,381	to exhibits—	
Jackson J.	1,321	Hope Heinrich in trust for Koocher W.	2,500
McJanet Rich for Knight J.	1,000	Hui R.	1,094
Oliver Smith & Crook in trust for Hamilton G R.	2,972	Rabbit J T.	2,000
Scarborough Herman & Harvey in trust for Lund S.	40,000	Ratzlaff J.	2,861
Snary L J.	10,000	Thomas T.	2,000
Teed & Teed in trust for Denton J B.	2,500	Settlement for Human Rights	
Treakle T.	1,000	complaint—	
Virginia Palsgrove in trust for McGill J.	14,000	Cynthia Sams in trust for Jackson R.	29,000
Warner Bandstra Brown in trust for Hawes I.	7,500	Compensation claims —Court judgements—	
Worthington & David in trust for Brooks D.		Blanchard B L.	15,130
Graham G & Swift E.	60,000	Caccaulay McCol in trust for Hill R.	36,000
Settlements for physical injuries, mental stress		Emery P.	33,000
and/or pain and suffering—		Falconer Charney MacKlin for Gibas L.	15,000
Anthony Varesi in trust for Sloan T.	2,450	Gauthier Belhumeur S.E.N.C. in trust for	
Assurances G Gosselin.	1,395	Gagnon A.	79,761
Bjornson K.	1,143	Gauthier Belhumeur S.E.N.C. in trust for	
Buffy Blakley in trust for Grouette T.	5,000	Gagnon A.	2,599
Buffy Blakley in trust for Powell K.	5,000	Hope Heinrich in trust Isadore W.	4,745
Clifford Wheatley Law Office in trust for Hunt R.	5,000	Lawson Glod in trust Aurora Boat Centers Ltd.	33,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Muldoon D	4,000	Racine R	1,600
Scurfield Tapper Cuddy for Uni-Jet	90,521	Veilleux R	3,200
Trudgian J	10,000	Compensation for damages to an airplane motor as a result of ice left on the runway—	
Claims under \$1,000 (336)	124,283	Mendelsohn Rosentzweig Schacter in trust for El Al Israël Airlines Ltd	160,000
	4,656,469	Settlement for damages as a result of a fire at Jean Lesage Airport—	
	6,768,067	DeBlois and Associates in trust for Assurance Royale, Larivière L, Technisol Inc, Vanair Inc, Société d'Investissement Enclume Inc, Tel— Air	
TRANSPORT		Électronique Inc, 2161—9580 Québec Inc,	
Department		Legault J, Air Saguenay 1980 Inc, Chubb du	
Compensation ordered in application for injunction—		Canada Compagnie d'Assurance, Cigna du	782,691
Marine Serve MG Inc	2,000	Canada Compagnie d'Assurance	
Payment of compensation under the <i>Canadian Human Rights Act</i> —		Compensation for personal injury resulting from a deadly boat accident—	
Lavigne P A	5,000	Donnelly and Murphy in trust for Simmons W	223,125
Oszust S	25,000	Claim under \$1,000 (1)	800
Waugh D	16,500		1,897,222
Compensation for harassment complaint—			
Ouellet Nadon and Associates in trust for Name withheld ⁽¹⁾	13,000	TREASURY BOARD	
Departmental General Counsel Green R J for Name withheld ⁽¹⁾	4,890	Secretariat	
Settlement for personal injury as a result of the sinking of the True North II—		Compensation for personnel expenses relating to holiday cancellations at the request of employer—	
Andrew Dekany Barrister and Solicitor in trust for Foerster M	318,750	Billings R	2,000
Compensation for damages to vehicle as a result of accident—		VETERANS AFFAIRS	
Insurance Corporation of British Columbia	2,000	Department	
Labrador Motors Limited	1,071	Settlements of claim for legal costs—	
Compensation for personal injury as a result of a fall—		Ogilvie & Company in trust for King, Garry R	4,321
Browne Fitzgerlad Morgan & Avis in trust for Cloutier S	13,000	Crundwell E & Crundwell A	13,134
Martin Whalen Hennebury & Stamp in trust for Roberts E	4,000	Settlement of claim for interest—	
Maitre Réal Boudreau in trust for Derrick K	5,000	Roberts E for the estate of Roberts R	35,730
Johnston & Co in trust for Hebert J R	16,305	Settlement of grievance—	
Compensation as a result of an employee injured on duty—		Bertrand L	5,000
Gander International Airport	14,690	Settlement of claim relating to the <i>Canadian Human Rights Act</i> —	
Settlement for personal injury as a result of electrocution to a contracted electrician—		Labbé J	6,000
Stewart McKelvey Stirling Scales in trust for Nash M	225,000	Settlement of claim relating to Work Place Health and Safety Commission—	
Settlement for wrongful confiscation of the Redcap concession—		Vallee G	2,500
Robert Shour in trust for Allcap Baggage Claim	30,000	Settlement of claim related to potential liability resulting from the misfeasance of a Departmental employee—	
Compensation paid to employees as a result of termination of contract at Jean Lesage Airport—		Beaumont A	1,808
Bilodeau S	3,200	Bureau P	2,348
Bizeau P	3,200	Charette R	6,289
Chamberland R	3,200	Coulombe G	1,470
Cote M	1,600	Hayes W & Pileci R	2,529
Cote P	2,400	Prévost C	7,700
Dery J	3,200	St-Laurent H	2,787
Desrochers G	3,200	Claims under \$1,000 (3)	607
Landry M	3,200		92,223
Messier G	3,200		
Pare G	3,200	Total	42,194,022

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For

the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Compensation for the cost of tickets that were failed to be used due to a last minute requirement from the minister—		Compensation for damage to motor vehicles—	
Corey M	100	Courtiers Nichol Ltée	298
Compensation for the loss of a CD player—		Lim J	692
Davis Debbie	138	Pell M	892
Compensation for stolen items while on travel status—		Rollins A	967
travel status—		Rollins Al	533
Gaube R	308	Sidhom F	250
Payments under \$100 (3)	134	Thomas S	127
	680	Compensation for damage to clothing and/or other personal effects—	
Canadian Food Inspection Agency		Arseneau K	125
Compensation for personal expenses relating to holiday cancellations at the request of the employer—		Deschenes F	129
Laterman W	442	Filipeck L	108
Compensation for PSHCP coverage denied due to administrative errors—		Lahti L	261
Desmarais W	800	Langlois J	221
Compensation for theft of personal items—		Martin R	297
Chaput J	138	Morency J	119
Compensation for damages to personal property—		Richer M	119
Issa A	805	Roper M	155
Lafontaine R	130	Sinclair M	100
Prebinski N	106	Swanson W	107
Tarasco C	332	Tipton K	225
Compensation for losses incurred in relation to the export of horses to Germany—		Zin C	400
Sea Air	905	Compensation for loss of personal effects—	
Compensation for disposal of soya protein imported from the United States mistakenly identified as a dairy product—		Dobko H	105
Belanger J	256	Lachapelle E	415
Compensation for items that were refused entry into Canada and returned to Italy—		Lee O	213
Mandel M&K	1,000	O'Brien	195
Payments under \$100 (13)	631	Compensation for PSHCP coverage denied due to an administrative error—	
	5,545	Giguere M	1,053
Canadian Grain Commission		Lombaert B	578
Human Rights Settlement—		Mc Caig H	501
Chevrette P	1,000	Mc Cafferty S	231
	7,225	Petropoulos S	813
CANADA CUSTOMS AND REVENUE AGENCY		Rae A	221
Relief payments for heating expenses—		Rogerson T	142
217,869 entitlements @ \$125	27,233,625	Reimbursement for Public Service Superannuation contribution as a result of an administrative error—	
59,908 entitlements @ \$250	14,977,000	Landowski T	1,720
Compensation for medical expenses—		Nicoloff K	399
Milloy W	140	Compensation in lieu of docking fees—	
		Fisheries Museum of the Atlantic	570
		Compensation for tuition fees for courses cancelled as the result of a work reassignment—	
		Murphy M	1,800
		Reimbursements of costs incurred as a result of an administrative error—	
		Der H	993
		MacPherson D	100
		Ramiah I	951

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for non-refundable prepaid costs as a result of cancellation of vacation—		ENVIRONMENT	
Boston W	4,572	Department	
Cenne P	2,267	Compensation for repairs to a boat damaged by a submerged staff gauge—	
Payments under \$100 (74)	2,781	Anton Vanzwol	518
	42,237,510	Payment for personal work boots stolen from Government vehicle parked in office parking lot—	
		Watson S	248
CANADIAN HERITAGE		Reimbursement of a claim refused by Sun Life for lenses and frames—	
Department		Whitall Cherri	112
Compensation for a broken radio—		Payments under \$100 (4)	248
Lépine L	129		1,126
Payments under \$100 (2)	153		
	282		
		FINANCE	
Parks Canada Agency		Department	
Compensation for loss of camera—		Payment to the Ottawa Firefighters Toy Parade in recognition of inconveniences associated with the rescheduling of the parade to accommodate security arrangements for the forthcoming G-20 meeting in Ottawa—	
Boyd B	460	Toy Parade	5,000
Compensation for damage to vehicle—			
Varma M	1,469	FISHERIES AND OCEANS	
Compensation for damage to safety footwear—		Payment for financial support for the fourth meeting on the working group on allocation criteria, held November 7-9, 2001 in Spain—	
Boutilier R	129	The International Commission for the Conservation of	
Compensation for harassment complaint—		Atlantic Tunas	20,780
Kochems M	722	Reimbursement to employee due to administrative error—	
Reimbursement of benefits deficiencies—		Mellano G	767
Kingdom Raelata	3,263	Reimbursement for medical expenses—	
Reimbursement of veterinary costs to put horse down—		Smith D	462
Voth D	377	Reimbursement for a human rights settlement—	
Compensation for damage to camper trailer—		Baskin H	8,500
Mitchell R	770	Reimbursement of insurance deductible expense for a broken passenger window (golf ball)—	
Compensation for personal loss—		CGC Instructor	100
Electro Centre Garage	652	Payment for glass frame replacement—	
Genest R	227	Gauthier G	133
Girard L	134	Personal items lost in damaged vehicle accident—	
Margarian R	408	Garapick P	883
Payments under \$100 (1)	30	Compensation for damage to personal effects during an accident during relocating—	
	8,641	Ammundsen R	742
		Williamson R	435
		Compensation for loss of personal benefit coverage due to an administrative error—	
Public Service Commission		Collier D B	107
Reimbursement of a stolen jacket and medication—		Funk B	216
Charrette J	670	Richardson N	1,030
Payment for the cost of replacement eyeglass frames—		Compensation for loss of personal benefit due to an administrative error—	
Merrifield R	115	Oikawa C	112
Payments under \$100 (4)	61		
	846		
	9,769		
CITIZENSHIP AND IMMIGRATION			
Department			
Compensation for loss of personal property in the office—			
Bisson P	325		
Immigration and Refugee Board of Canada			
Payment under \$100 (1)	22		
	347		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for loss of personal effects during an accident while on duty—		Summit of the Americas, Loss of Business—	
Fisher P	319	Les Dames de Soie	300
Helbig E	615	Platine Le Disquaire Inc.	302
Spencer P	165	Les Mauvais Garçons	379
Compensation for loss of personal effects as a result of a theft from a Government vehicle while on duty—		Métaux K J M Canada 1990 Inc.	470
Mitchell T	636	David Moore Chiropratique	500
Payment for deductible—broken window—		Gestiparc	501
Brand P	100	Les Collections N A C	677
Reimbursement of PSHCP coverage—		Clinique de Santé de l'Aéroport	750
Roff D	156	Pâtisserie Queue de Castor	800
Reimbursement for damage to personal effects—		Subway	900
Fitzgerald A	150	U A P Inc.	959
Lambert D C	500	Concept 4/4 Inc.	969
Compensation for loss of personal property—		Restaurant Al Wadi	991
Henderson B	383	Bar Fixtion	1,000
Payment for broken vehicle window caused by debris from DFO lawnmower—		Galerie Michel	1,043
Jones R	407	Consulparc	1,044
Compensation for damage to a vehicle—		Café Zorba	1,143
Waiwood B	905	Fideart	1,146
Compensation for broken eyeglasses—		France Raiche	1,200
Baïod A	435	Setarwe Ltée	1,200
Blanchet M A	344	Tabagie Dumas	1,320
Bouchard J	477	Isatis la clé du plaisir	1,330
Darche B	229	9050-2980 Canada Inc. (Finfineau)	1,374
Gagnon G	321	Musée du Fort	1,413
Guy J	130	Burger King	1,478
Reimbursement for the accidental destruction of clothing—		Chicoine (monde végétal)	1,500
Brodeur Y	135	Gestion Immobilière le 700	1,540
Inkel J	101	Pub Sherlock Holmes	1,561
Reimbursement for the accidental damage of a craft by NGCC G Creed owned by F Arsenault—		Garage Raymond Linteau	1,621
Baie Hall T N	300	Voyage Claire Champoux	1,971
Payments under \$100 (13)	676	Restaurant Diane	1,982
	41,751	Le Café Viviane	1,984
		Café La Paix	2,030
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Inter-Voyage	2,081
Department		Dr Elisabeth Blackburn	2,096
Refund for damaged pants—		Y M C A (Québec)	2,292
Brunet S	160	Kamasutra Inc.	2,359
Refund for 2 airline tickets—		9027-7542 Québec Inc.	2,600
Luis N	2,142	Club de Conditionnement Physique	2,600
Refund for 2 airline tickets—		Anne Gery Inc.	2,646
Young P	981	Galerie d'Art du Château	2,875
Compensation for medical expenses—		Tabagie Youville	3,020
Jessica Manuel (injury)	5,000	Charley Blues Bar	3,124
Compensation for expenses (security costs)—		Bistro Bar Trottoria	3,125
City of Windsor	4,000,000	Bar Le Monkey	3,184
Compensation for loss of personal effects—		Calèches	3,500
Goyette H	140	La Vieille Maison du Spaghetti	3,621
Monge G	325	Garage Yvon Crête	3,672
Belec J	425	Société Cigare Ltée	3,950
Messett R	962	Pneus Central	4,200
Hughes W	500	Tribune Cafe	4,237
Sudevko R	23,850	Café Gar	4,296
		Boutique Revue	4,300
		Restaurant Le Cavour Inc.	4,663
		Restaurant Au Vieux Québec	5,196
		Musée Royal au 22.Régiment	5,700
		Fairmont Le Château Frontenac	6,319
		Funiculaire du Vieux Québec	6,404
		Àla Bastille	6,600
		Brandy	6,794

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Restaurant Le Parmesan	7,707	Compensation for sick leave—	
Institut Aéronautique	7,927	Stephenson S	806
Création Suzanne	8,127	Compensation for lost glasses—	
2971-9499 Québec Inc.	8,133	Dow L	177
Restaurant La Caravelle	8,162	Compensation for physical and material damages—	
Gestion Champs Élysées	8,300	St-Gelais R	274
Restaurant Gambrinus	9,435	Compensation to an employee for commuting	
Lavoie Montminy Inc. CGA	10,123	allowances—	
Berlitz Canada	10,342	Kendel B	1,716
Inter Marché St-Jean	10,563	Lecour S	1,750
Restaurant Bar Clapham	10,744	Compensation to an employee to refund union dues	
La Pointe des amériques	11,200	that were remitted in error to Public Service Alliance	
Golf Albatros	11,231	of Canada rather than to Social Science	
9058-4541 Québec Inc.	12,530	Employees Association—	
Restaurant Aspara	12,652	Sawyer M	2,216
Cosmos Café	13,100	Grievance settlement—	
Pub Ozone	13,500	Surette L	1,400
Aero Gramme	16,844	Reimbursement for cost incurred for health care	
94326 Canada Inc.	19,623	resulting from rejected reimbursement from	
Restaurant Continental	20,520	insurance company—	
Salon Bar Chez Maurice	29,623	Ashton J	2,308
Disco Spec Dagobert	38,029	Bertrand M	293
Hôtel Palace Royal	45,746	Lalande L	2,297
Société Parc auto	61,815	Martin N	182
Payments under \$100 (2)	111	Robillard N	171
	4,583,404	Reimbursement for union dues deducted by	
		error—	
		Trepanier L	601
		Reimbursement to employee of Public Service	
		Health Care Plan—	
		Saxton S	572
		Repairs to vehicle damaged during	
		Government business—	
		Branton SD	2,000
		Brazil EA	330
		Payments under \$100 (61)	1,745
			20,155

HEALTH

Department

Extraordinary Assistance Plan—	
Liberty Health	240,000
Compensation for Canadian Human Rights complaint—	
Wilcott M	19,516
Compensation for employee's medical expenses—	
Séguin D	500
Payments under \$100 (3)	298
	260,314

Canadian Institutes of Health Research

Compensation for lost cellular telephone—	
Maitland P J	162
	260,476

HUMAN RESOURCES DEVELOPMENT

Department

Compensation for a damaged jacket—	
Lamontagne M	173
Indemnity for an administrative error in	
compensation that caused an employee's claim	
at Public Service Health Care Plan to be	
disallowed—	
McCarthy K	422
Compensation for damages to a pair of pants—	
Waiss H	120
Compensation for damages to a vehicle—	
Cantwell P	495
Compensation for damages to personal clothing—	
Kerr R	107

INDUSTRY

Department

Department error- Mistake in assigning	
a frequency for a client—	
Gentel Wireless Centre	105
Compensation for replacement of lost luggage	
during travel—	
Pannu D	146
Compensation for replacement of glasses	
damaged while working—	
Marsh C	236
Compensation for replacement of damaged luggage	
while on travel status—	
Corbu O	141
Compensation for replacement of clothing—	
Zabo N	311
Compensation for replacement of shoes—	
Malboeuf M	404
Settlement of claim—	
Marquis M	1,910

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of separation claim—		Linh Truong V	202
Fournier M	2,000	Lussier G	170
Payments under \$100 (4)	184	Parent L Estate	300
	5,437	Pellitier A	748
Atlantic Canada Opportunities Agency		Picard P	523
Payment under \$100 (1)	60	Plante M A	550
Canadian Space Agency		Poirier L	204
Compensation to an employee for damages—		Pouliot D	374
Scribailo J	3,000	Pouliot A	190
Lavallée C	12,500	Proulx M	755
Jones J	79,330	Rainier S	500
Payments under \$100 (2)	152	Ratte J P	150
	94,982	Richer J R	380
Economic Development Agency of Canada for the Regions of Quebec		Robert G	500
Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001—		Rousseau G	150
Aloulou K	250	Roy J C	650
Beaudoin R	153	Simard A	403
Bernard R	115	Soucy J	443
Bernardo M	500	Tawell L	200
Bernier A	220	Tremblay S	100
Berube J	150	Tremblay P	312
Bilodeau D	361	Tremblay L	247
Boly C	500	Tremblay R	500
Boivin M	264	Tremblay F	866
Bouchard J	364	Turcotte C	250
Cardinal P	299	Vallee B	500
Careau D	360	138175 Canada Inc.	847
Carenc C	120	2316-5475 Quebec Inc.	8,342
Caron I	118	2863-4988 Quebec Inc.	2,433
Couture R	235	3098-2912 Quebec Inc.	500
Couture M	150	9002-5479 Quebec Inc.	897
Cuglietta R	250	9013-7134 Quebec Inc.	19,000
D'Argy Yvon	200	9016-5796 Quebec Inc.	13,825
DeGrasse H	125	9034-1421 Quebec Inc.	5,290
Dion A	172	9036-9232 Quebec Inc.	7,249
Dion C	144	9042-2205 Quebec Inc.	3,363
Dion Y	100	9042-3674 Quebec Inc.	2,160
Doyon M	250	9074-2321 Quebec Inc.	2,700
Drouin C	100	9079-2391 Quebec Inc.	4,625
Drouin R	250	9081-4708 Quebec	1,123
Dubreuil MM	1,402	9096-7381 Quebec Inc.	611
Dumais J F	500	Armée du Salut	500
Dumont L	300	Artisans Bas Canada Inc.	2,475
Farnell J	125	Au Relais de la Place	11,732
Garon L	300	Aubaines Jean Croteau Inc.	3,000
Gendron F	145	Aux Petits Délices GT Inc.	2,381
Gignac M C	690	Bar Chez son père Inc.	1,900
Goulet J- Estate Marcel	500	Baron Jacques R Pharmaciens	787
Guillemette G	166	BBF Société Immobilier Inc.	788
Hebert L	100	Bertrand Marois Designer	2,711
Joncas A	4,273	Boutique Fejos Inc.	6,715
Lamarre J	403	Boutique Militaire Quebec	120
Lamothe J	211	Boutique X20 Inc.	2,311
Langlois E	500	Boutique La Corriveau Inc.	18,209
Lebel A	905	Brûlerie Tatum Inc.	3,450
Letourneau J P	174	Café Bistro Le 50 Inc.	679
Levesque C	265	Café Buade Inc.	10,830
		Carnelle et Vincent Guillot	200
		Caron Bernier Pharmacien Enr.	3,638
		Centre de l'auto Shell	2,780
		Centre d'accueil Nazareth Inc.	2,897

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Charestou Inc.	3,781	Restaurant St-James.	7,932
Chaussures Blanchet Inc.	500	Restaurant Le Commensal.	5,988
Chocolaterie Cartier.	716	Restaurant d'Europe Inc.	6,409
Collection Lazuli Inc.	2,894	Restaurant Laurie Rapahel Inc.	19,000
Condominiums Allée de Montcalm.	500	Restaurant d'Youville.	4,625
Confiserie du Petit.	312	Restaurant Le Momentor.	7,225
Coop d'habitation.	1,150	Restaurant Initiale Inc.	2,151
Coopérative d'habitation.	500	Restaurant Kimono Sushi Bar.	1,896
Coopérative de la côte.	265	Restaurant Chez Rabelais.	2,426
L'Odyssée.	500	Restaurant Le Cremaillerie Inc.	7,252
Corporation immobilière.	500	Restaurant Le Marie Clarisse.	3,483
De Toutes les couleurs.	463	Restaurant Thang Long Inc.	2,379
Épicerie Sofia.	500	Restauration L and C Inc.	2,763
Épices du Szechwar Enr.	3,000	Revolution In-Line.	4,457
Fabrique de la Paroisse.	1,010	S O S Études.	154
Financière Micado Inc.	1,276	Sauna Back Boys.	420
Friperie Lobo Lavidia Enr.	458	Service de Pneus Michaud Ltée.	500
Gestion Immobilière.	131	Société Atout Inc.	201
Gestion Paris-France Inc.	453	Société 510 Père Marquette Inc.	500
Gestion Danebourg Inc.	300	Sous-Marins Pierre Inc.	3,352
Global Marine Inc.	2,900	Sushi Taxi Inc.	888
GM Developpe Inc.	500	Syndicat des Copropriétaires.	460
Groupe Mediom Inc.	250	Syndicat des Lofts.	121
Groupe Archambault Inc.	9,390	Théâtre Niveau Parking.	2,508
Groupe Resto Plaisir Inc.	13,809	Théâtre La Bordée Inc.	9,240
Habitations MBA.	500	Théâtre Périscope.	275
J B Laliberté Ltée.	12,882	TQS-Québec.	540
J A Roy Ltée.	500	Vélo Passe-Sport Plein air.	2,100
L'Archipel d'Entraide.	226	Videoflex Enr. (Lise Martineau).	3,016
L'Oiseau de Bois Inc.	2,957	Payments under \$100 (19).	945
La Capital Immobilière.	3,434		428,724
La Galerie Le Chien d'or.	1,778		
La Boîte à Pain.	178	National Research Council of Canada	
Le D'Orsay Restaurant Pub.	4,512	Compensation for medical expenses incurred by—	
Le 47 Parallèle Inc.	11,029	Oleszkiewicz Igor.	611
Leblond et Associés Inc.	500	Payment under \$100 (1).	81
Les Placements Neury Inc.	1,676		692
Les Façades de la Gare.	641		
Les Entreprises Vianney.	3,544	Statistics Canada	
Les Fous du Plein Air.	3,032	Payments under \$100 (32).	2,279
Les Concepts Zone Inc.	2,462		532,174
Les Soeurs du Bon-Pasteur Quec.	4,053		
Les Entreprises Chamel Inc.	1,187		
Les Terrasses St-Matthew.	500	JUSTICE	
Librairie Générale Française.	763	Department	
Location Les Développements.	4,500	Compensation for medical expenses incurred due to	
Maison des Métiers.	500	a delay in process for automatic coverage—	
Mode Benicaster Inc. (Roots).	2,573	Vass Harding Linda.	448
Musée de la Verrerie.	5,324	Roussy Natalie Anne.	444
Note à la Page Enr.	1,019	Compensation procedural error—	
Oasis de Beauté.	318	Noel Eric.	3,536
Papou Inc.	1,302	Trudel-Sullivan Colette.	7,500
Pause-Café Crème Inc.	518	Near David.	23
Peau sur Peau Inc.	5,500	Bonthoux Dennis.	1,408
Pierrette et René Lefebvre.	217	Compensation for personal effects—	
Pizzeria la Piazzatta Inc.	1,207	MacNair Deborah.	350
Premier Acte.	1,535	Merner David.	350
Quincaillerie St-Jean-Baptiste.	620	Alibhai Aly.	105
Regroupement des Bingos Limoulu.	2,511	Deschênes Gérard.	48
Regroupement Voyages.	3,618	Henderson Craig.	11
Restaurant T St-Amour Inc.	13,900		14,223

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Offices of the Information and Privacy Commissioners of Canada		Ried D.	154
Compensation for dental expenses—		Gaultois M.	120
Ménard N.	144	Brake B.	117
Payments under \$100 (3).....	211	Allen R.	107
	355	Newman R.	106
Supreme Court of Canada		Compensation for loss of personal property—	
Compensation for union dues overpayment—		Delagrave R.	300
Ingrid Loyola-Nazareth	434	Lafontaine S.	165
	15,012	Financial compensation—	
		Bleau R.	10,000
		Pedneault A.	295
		Thompson RJ.	24,235
		Payments under \$100 (36).....	2,236
			56,328
NATIONAL DEFENCE		Military Police Complaints Commission	
Department		Compensation for theft of personal items—	
Compensation for damages to personal property—		Donovan R.	345
Bergeron J.	220		56,673
Bombardier M.	199	NATURAL RESOURCES	
Bordeleau M.	330	Department	
Brown K.	228	Compensation for damage to personal effects—	
Budget Car and Truck Rental	686	Cooper J.	151
Champagne D.	475	Compensation for cancellation of golf tournament due to the events of September 11, 2001—	
Côté C.	152	Cliffe K.	250
Coulombe M.	567	Compensation for administrative error resulting in a delay in the Public Service Health Care Plan coverage—	
Cpl Poirier S.	600	Sved C.	450
Derasp E.	188	Payments under \$100 (5).....	171
Durette JF.	247		1,022
Francoeur G.	439	PARLIAMENT	
Frughton P.	3,644	House of Commons	
Gaudette J.	565	Compensation for replacement of clothing—	
Gilbert D.	175	Guimond M.	535
Gullens D.	117	PRIVY COUNCIL	
Isabelle G.	140	Department	
Jean Mario	266	Payment under \$100 (1).....	81
Lamarche J.	191	Canadian Transportation Accident Investigation and Safety Board	
Lamontagne-Lacasse PM.	161	Compensation for object stolen—	
Leblanc C.	288	Stacey WM.	194
Leblond B.	547	Compensation for object damaged by water—	
Lt(N)Fontoura J.	1,915	Hildebrand P.	325
Malette MS.	124		519
Marouez F.	105	Chief Electoral Officer	
Materne G.	279	Compensation for broken glasses—	
Mathieu J.	450	Berg J.	454
Metler C.	680	Compensation for damaged clothing—	
Michaud A.	220	Lowrie R.	115
Municipalité Val-Racine	510		
Munro L.	149		
O'Keefe KP.	320		
O'Quin P.	120		
Poulin B.	395		
Rioux-Smith S.	138		
Ruel E.	404		
Tawil A.	238		
Villeneuve A.	321		
Vong JF.	399		
Williams ER.	150		
Colville B.	410		
Wildenbeest B.	298		
Pilotte J.	234		
Ried P.	209		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to a Polling Site— School Board of Montreal	600	Keith Jans	171
Compensation for damage to a vehicle— Golab D.	600	King L.	180
Payments under \$100 (2)	140	Langford Frances	120
	1,909	Lehouillier Alain	117
Commissioner of Official Languages		Little P.	189
Compensation for workplace conflict— Kheil-Tittley J.	8,303	MacDonald R.	608
Office of Indian Residential Schools Resolution of Canada		Martin Caron	187
34 payments issued to legal representatives in settlement of claims of abuse—	2,888,585	Mazerolle J.	313
	2,899,397	Mohl Gary.	174
		Moore G.	329
PUBLIC WORKS AND GOVERNMENT SERVICES		Myers R.	150
Department		Parizeau J.	103
GOVERNMENT SERVICES PROGRAM		Pearson N.	178
Deductible reimbursement— Bates L.	200	Proulx-Menzel L	115
Cost for a trip cancellation— Curran G.	2,219	Renaud Christian	132
Cost for incorrect information provided— Edward Jones Account #328683	8,851	Reynolds S.	249
Theft of money while on travel— Fletcher B.	370	Rhodes G J.	435
Damage claim— Lam A.	135	Rosgen Joseph	175
Compensation for damaged vehicle— Paillard T.	331	Savard Yves	915
Theft of money while on travel— Steinberg N.	255	Shoppers Optical	358
Payment under \$100 (1)	34	Simmons R.	164
	12,395	Scott Pronych	132
		Tellier Jean M Joseph	189
SOLICITOR GENERAL		Thomas Robert	107
Department		Verbling Lisa Bernadette	160
Payment under \$100 (1)	40	Weatherhead-McCoy Shannon	145
Correctional Service		Eyeglasses damaged during CSC contingency exercise—	
Compensation for employee's personal effects lost or damaged while on duty—		Bussey M.	334
Albert Chantal	146	Cameron J.	140
Ayotte Denise	178	Falk B.	326
Bruyère Jacques	304	Sharp P.	130
Chapman E.	447	Personal items stolen from locker—	
Châteauneuf Daniel	697	Knox T.	108
Cox B.	120	Brake lines on vehicle cut at work—	
Cooper J.	249	Buhay B.	100
Duguay B.	130	Vehicle damaged at institution—	
Flanagan M E.	576	Good W.	100
Gallant D.	163	Sloan J.	339
Goguen B.	614	Payment under \$100 (69)	3,172
Goulet Denise	150		14,956
Hale A.	110		
Holtzman A.	228		
		Royal Canadian Mounted Police	
		Damage to glasses or contacts—	
		Blocke D M M	373
		Densmore E R	222
		Yakiwchuk M G	191
		Leblanc E	254
		Mitzel L.	174
		Rennick J C	544
		Urquart D S	339
		Palfy K N	154
		Hall M.	170
		Thompson B	464
		Norman L	442
		Ouimet R	188
		Rorison D M	283
		Krenz R W	402
		Descoteaux R	171
		Wade N J	132
		Holland W A	340
		Penner G	363
		Oke G	188

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Gallop F N	134	Willaway A	290
Arsenault A	216	Columbia Property Management	104
Frenette J	187	Anchor Door & Window	207
O'Brien A A	196	Filer S M	150
Nisbit J D	285	Fleming A	102
James J A	157	Gordon Silver Real Estate Ltd	192
Olson R P	105	Bonnar B	310
Mallett R	254	Village of Mayo	1,722
Schmidt D C	332	Williams E	664
Gallant D S	353	Valley Glass for Wilson C	223
Wallis R P	223	Damage to personal vehicle—	
Pierce B D	160	Rothwell J	189
Damage to personal apparel/effects—		Steele J	155
Bastarache C	151	Mazerolle B & T	618
MacCallum A J	150	Shellbrook Chevrolet Oldsmobile for Sanderson L	225
Michael L J	232	Vandenbilt Auto Body Ltd for Bennett I	241
Villeneuve C	163	Netowastenum R	377
Zeineddine M Z	217	Lasson R	225
Robar R S	108	Haynes R A	253
MacIntosh A N	278	Natyshak S	200
MacKinnon A J	160	Reimbursement of costs/expenses—	
McCambridge A	374	Coyle D	275
Flack J M	181	Clark J	134
Reeves L	600	Stapleton D J	108
Jonsson D	204	Patenaude P J G	241
Archambault P	271	Stemken B W	165
Morrisseau J	183	Tognela J N	172
Ryan R	130	Anderson J C	278
Gibbon T L	434	Speedy Auto Glass for Aubichon E	180
Raffle J R	211	MacLeod C	1,600
Keats E	174	MacLeod C	1,600
Legault J	269	Smith M A	1,085
Duguay G J E	431	Aéroport de Québec Inc.	6,635
Lemieux P	283	Roy-Cyr Y E	198
Damage to personal/private property—		Legault J P	198
Jamieson K	377	Lemir F W J	133
Dent M	1,014	Kaczowski G	500
Halwas D H	432	Chartrand P J V	110
Giannoulis N	417	Roper D B	165
Mischke Y G	210	Walker A S	125
Wasylik Bros Const Ltd for Jarvis D & J	467	Emond P R	128
A-Direct Access Glass Ltd for Krauter H	176	Dr Coughlin B E for S Partington's dog Nitro	324
Tu S	1,246	Howitt R	115
Steer M	320	Kostick T	115
Pick R R	696	Terrace R R	307
Hudy G	254	Baylin R D	144
Tracy L	364	Christian R M	472
Wright R	1,980	Jackson R	300
McNeil R	200	Bowman R V	124
Ball W J	281	Boutillier C L	601
Lue P	494	Loss of income/money—	
BCG eFuels Inc	954	Kantilas S	210
Wilson B	334	River Valley Farm Equipment	607
Statton M	490	Charlton T	200
Christensen G	308	Sampson R	158
Malmö D E	308	Loss of personal items—	
McNabb G	1,874	Demings D A	123
Investigational Services for Kalogerakos S	146	Irving P A	128
Emco Limited for MacIsaac P	337	Bowes S	199
Ring G	474	Mikulica A	270
John V	165	Mikulica A	180

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Rothwell J.	118	VETERANS AFFAIRS	
Babek W L.	189	Department	
Southeastern Alberta Search and Rescue for Bern	206	Compensation for damage to clothing and	
Mantyko F.	189	personal property—	
Wyton G C.	272	Shead W.	500
Basque J M.	311	Compensation for deductible amount on insurance	
McKenzie A.	400	claim relating to automobile damage—	
Wheeler R.	161	Jackstein M.	100
Delisle L J.	117	Compensation for prisoners of war—	
Creed G R.	118	Bell E F.	1,098
Smith S.	144	Bell E F.	5,403
L'Heureux J.	152	Clark M Z.	5,403
Gingras J G J M R.	120	Grenon L.	5,403
Anderson K.	295	McCulloch A J.	2,702
Zarr M.	131	McCulloch A J.	549
Lyreco (Canada) Inc for Clement G W G.	507	Soterholm E.	11,970
Payments under \$100 (235).....	9,587	Young L.	2,702
	87,740	Compensation for broken eye glasses—	
National Parole Board		Phillippon B.	117
Compensation for damages to a vehicle—		Compensation for loss of electric razor—	
Van-Keith S.	330	Short V.	150
	103,026	Compensation relating to exceptional	
		incapacity allowance—	
		Estate of Deverson R.	18,745
		Compensation relating to interest on Veteran's	
		Insurance Policy—	
		Estate of Turner A.	10,925
		Special Benefit payments to Merchant Navy	23,396,500
		Veterans (3920) —	
		Payments under \$100 (21).....	1,023
			23,463,290
TRANSPORT		Total.	74,250,900
Department			
Compensation for lost sunglasses —			
Milligan John.	159		
Compensation for money lost in the office—			
Parkes David.	251		
Payments under \$100 (7).....	203		
	613		

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY			
<i>Authority—Supreme Court of Canada</i>			
26596		<i>A-632-00</i>	
Bennett Jones in trust		Forbes, Roth, Basque in trust	
Shell Canada Ltd.	45,916	Moncton Computer Exchange Ltd.	4,803
<i>Authority—Federal Court - Appeal Division</i>			
<i>A-670-98</i>		<i>A-402-99</i>	
Human Resources Development		Kelly Howard Santini in trust	
Bilodeau, P.	3,965	Murphy, A.	1,976
<i>A-368-00</i>		<i>A-722-97</i>	
Felesky Flynn in trust		Cavanagh & Almedia in trust	
Brooks Cosmo Hair Studio (1981) Ltd.	1,642	Perusse, L.	4,656
<i>A-733-99</i>		<i>A-182-97</i>	
Thorsteinssons in trust		Ogilvy Renault in trust	
Campbell, K J		Queenswood Land Associations Limited	3,359
Price, D (et al)	4,970	<i>A-609-99</i>	
<i>A-739-99</i>		Cassels, Brock & Blackwell in trust	
Spiegel, Shomer in trust		Razek, G.	16,822
Fédération des Caisses Populaires Desjardins	3,473	<i>A-550-00</i>	
<i>A-950-96</i>		Ogilvy Renault in trust	
Gowling Lafleur Henderson in trust		Sandvik Tamrock Canada (CITT/TRADE ADMIN CASE) .	3,833
Fortino, G (et al)	3,000	<i>A-410-99</i>	
<i>A-275-00</i>		McKechine & Company in trust	
Edwards, Kenny & Bray in trust		Saturn Construction System Ltd.	2,500
Gaucher, J M.	2,653	<i>A-398-97</i>	
<i>A-191-01</i>		Bennett Jones in trust	
Gregory J Ducharme in trust		Shell Canada Ltd.	21,028
Gifford, T.	53,127	<i>A-154-00</i>	
<i>A-837-00</i>		Smith, G E.	320
Noonan Oakley in trust		<i>A-365-01</i>	
Hillier, L D.	1,616	BW Strassburger Limited	6,500
<i>A-678-96</i>		<i>Authority—Federal Court Trial Division</i>	
Morisson, Brown Sosnovitch in trust		<i>T-2541-94</i>	
James, K.	18,502	Fraser Milner Casgrain in trust	
<i>A-372-99</i>		Capital Records/A Division of TEMI Canada Inc.	12,171
White, Ottenheimer & Baker in trust		<i>T-172-01</i>	
Keeping, L.	1,730	Mockler Peters Oley Rouse & Williams in trust	
<i>A-234-99</i>		506913 NB Ltd Nautica Motors Inc.	1,000
Lab Chrysotile Inc.		<i>T-2007-95</i>	
Lac D'Amiante du Canada	800	Bertrand Leduc in trust	
<i>A-377-99</i>		Gestion Prego Inc.	432
Landry, J.	4,005	<i>T-2006-95</i>	
<i>A-636-99</i>		Bertrand Leduc in trust	
Carson & Co in trust		Les Industries SLM Inc.	10,437
Lebras Farms Ltd.	1,100	<i>T-1019-01</i>	
<i>A-108-00</i>		Neary, E R & D.	500
Lind, J.	849	<i>T-1915-99</i>	
<i>A-201-01</i>		Robertson, J H R.	827
Felesky Flynn in trust		<i>T-941-99</i>	
Lokmer, S.	2,978	Ogilvy Renault in trust	
		Rolls Wood Group (Repairs and Overhauls) Ltd.	57,797

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-2772-93 (GST)</i>		<i>2001-201(IT)I</i>	
Kenneth W Penonzek in trust		Chi Dang, D.	100
Thompson Bros Construction Ltd.	4,352	<i>2000-2394(IT)I</i>	
<i>Authority—Federal Court - Appeal Division</i>		Chudd, M.	182
<i>and Trial Division A-512-96 & T-3007-89</i>		<i>97-2965(IT)G</i>	
McInnes Cooper in trust		Peter Kravchuke in trust	
Timmins, J F.	33,124	Continental Steel Ltd.	2,770
<i>Authority—Tax Court of Canada</i>		<i>2000-1679(IT)I</i>	
<i>98-1052(IT)G</i>		Jean Becotte in trust	
Birnie & Company in trust		Cossette, M-A.	1,050
Ainsworth Lumber Co Ltd.	15,344	<i>1999-1758(IT)G</i>	
<i>2000-3093(IT)G, 2000-3094(IT)G</i>		Patterson, Palmer, Hunt Murphy in trust	
Ravinsky Ryan in trust		Coughlan, T D.	5,168
Amit, Z.	2,210	<i>2000-5110(IT)I</i>	
<i>2000-1856(IT)I</i>		Alpert Law Firm	
Applebee, S.	100	Crolla, P.	1,441
<i>1999-4219(IT)G</i>		<i>98-1855(IT)G</i>	
Ash Farms Ltd.	2,750	Hope Heinrich in trust	
<i>2001-1135(IT)I</i>		Delisle, L.	6,361
Jones Emery Hargreaves Swan in trust		<i>2000-3791(IT)I</i>	
Aschraft, B.	669	Deluca, F.	100
<i>98-2015(IT)G</i>		<i>98-2448(IT)G</i>	
Patterson Palmar Hunt Murphy in trust		Harris & Harris in trust	
Aylward, F (Estate of)	4,760	Disbrowe, J.	13,500
<i>98-2652(IT)I</i>		<i>2001-430(IT)I</i>	
Madorin Snyder in trust		Ducharme, L.	69
Baker, R L.	3,028	<i>98-1562(IT)I</i>	
<i>2000-1513(IT)I</i>		El-Hennawy, H.	231
Moon Heath in trust		<i>96-1746(GST)G</i>	
Barber, R.	900	Beverly Bulovsky	
<i>2001-2745(IT)I</i>		861410 Ontario Inc.	250
Biggs, R.	100	<i>1999-2085(GST)I</i>	
<i>2000-1176(IT)I</i>		Denis Michel, Lacroix, Forest & Del Frate in trust	
Howard E Katz in trust		510628 Ontario Limited	
Blinkhorn, L.	950	O/a Rosset Landscaping.	6
<i>95-2615(IT)G</i>		<i>96-3201(IT)G</i>	
Sand Exploration Ltd		Spiegel, Sohmer in trust	
Bosa Developments Inc.	500	Fédération des Caisse Populaires Desjardins.	2,375
<i>98-1575(IT)G</i>		<i>1999-4220(IT)G</i>	
National Revenue Canada		Gerlo Farms Ltd.	2,750
Burkes, D.	5,208	<i>2000-433(IT)</i>	
<i>96-1231(IT)G, 96-1235(IT)G, 96-1239(IT)G, 96-1248(IT)G</i>		Goodman, Solomon & Gold in trust	
Thorsteinssons in trust		Feld, S.	500
Campbell, K J		<i>2000-138(IT)I</i>	
Price, D (et al)	49,375	Ravinsky Ryan in trust	
<i>98-2561(IT)G</i>		Ferron, D.	1,500
Barsalou Lawson in trust		<i>88-484(IT), 88-541(IT)</i>	
Canadian Helicopters Ltd.	10,830	Sidney Green in trust	
<i>2000-1232(IT)G</i>		Folster, F M (et al)	2,150
Donahue in trust		<i>94-1028(IT)G</i>	
Canadian Occidental US		Gowling Lafleur Henderson in trust	
Petroleum Corporation.	2,853	Fortino, G (et al)	59,991
<i>1999-3143(IT)I</i>		<i>1999-2936(IT)G</i>	
Felesky Flynn in trust		David Share Associates in trust	
Christian, G.	1,232	Fry, B.	1,500

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
98-148(IT)G		98-2151(GST)G	
Edwards, Kenny & Bray in trust		Wolf Lea Huckell in trust	
Gauchier, J.M.	1,613	Libra Transport (BC) Ltd.	5,788
2000-2450(IT)I		2000-420(IT)G	
Gaudet, A.	1,100	Felesky Flynn in trust	
1999-1974(IT)G		McAnulty, N.	5,265
Heenan Blaikie in trust		98-2778(IT)G	
Gestion d'Événements Gestev Inc.	1,000	Kerry McClelland in trust	
98-2383(IT)G		McClelland, B.G.	1,500
Priel, Stevenson, Hood & Thorton in trust		1999-2857(IT)I, 1999-3789(IT)I	
Geransky, D.	6,401	Marchand, M.C.	750
2001-749(IT)I		96-1998(IT)I	
Girard, R.E.	200	Marcil, D.	170
2001-761(IT)I		96-3685(IT)I	
Grace, M.	200	Duwel, D.	
2000-2527(IT)I		Micheelsen, H.B. (estate of)	250
Kenneth R. Fiddes in trust		1999-4920(GST)I	
Hennessy, B.	1,150	Forbes, Roth, Basque in trust	
2000-3928(IT)I		Moncton Computer Exchange Ltd.	1,449
Foster Townsend Graham & Associates in trust		2001-4326(IT)I	
Highley, P.A.	707	Anderson Law Firm, in trust	
2001-1539(IT)I		Mueller, B.	1,023
McDougall Gauley in trust		1999-5088(IT)I, 1999-5089(IT)I	
Hunter, J.	681	Jones Emery Hargreaves Swan in trust	
98-2519(IT)G		Muirhead, B. & J.	706
David Brown in trust		2001-59(IT)I	
James, K.W.	4,121	Nichols, L.	500
1999-1749(IT)G		92-1950(IT)G	
Mendelsohn, Rosentzweig, Schacter in trust		Norris, G.P.	375
Jurak, A.	4,500	2000-754(IT)I	
1999-2647(IT)G		O'Donovan, J.	100
Giffen & Partners in trust		98-563(IT)G, 98-565(IT)G, 98-566(IT)G, 98-567(IT)G	
Kadrie, E.	4,341	William Johnston, for	
2000-3674(IT)I		Ogden Palladium Servies (Canada Inc)	250
King, S.	150	1999-2515(IT)I	
1999-1978(IT)G		Ostapkyk, W.A.	450
Aikins, MacAulay & Thorvaldson in trust		2000-353(IT)I, 2000-355(IT)I	
Klewchuk, W.	4,162	Oxicano, V. & E.	50
1999-5117(IT)I		97-950(IT)G, 97-951(IT)G	
Snyder & Associates in trust		Fraser Milner Casgrain in trust	
Lakeside Properties Ltd.	715	PCL Construction Management Inc. (et al)	9,693
1998-872(IT)G		98-1161(IT)I	
Carson & Co in trust		Phillips, J.	1,149
Lanning, D.	750	2000-422(IT)G	
1998-873(IT)G		Richler and Tari in trust	
Carson & Co in trust		Prior, J.	974
Lanning, W.	750	97-3437(IT)G	
97-2648(IT)G		Ogilvy Renault in trust	
Kenneth R. Hausser Law Corporation in trust		Provigo Distribution Inc.	2,600
Larsen, J.	3,427	94-2409(IT)G	
98-562(IT)G		Ogilvy Renault in trust	
Carson & Co in trust		Queenswood Land Associates Limited.	8,251
Lebras Farms Ltd.	3,469	98-915(GST)I, 98-917(GST)I	
1999-566(IT)I, 1999-568(IT)I		Richler and Tari in trust	
Parlee McLaws in trust		Quon, A. (et al)	2,619
Lever, J. and Lever, E.	4,069		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-221(IT)G		2001-790(IT)I	
Peter Kravchuk in trust		Van Angeren, P.	100
READ Enterprises Ltd.	2,594	1999-2299(GST)G	
2000-2416(IT)I		Walback, R.	7,284
Christina, A Tari in trust		1999-5116(IT)I	
Rachamalla, K.	5,000	Snyders & Associates in trust	
2000-3258(IT)I		Wallsten, J.	415
Jones Emery Hargreaves Swan in trust		2000-1401(IT)I	
Raper, C.	706	Watzel, M G.	300
1999-1366(IT)G		96-4184(IT)G, 96-4712(IT)G	
Heenan, Blaikie in trust		Goodman, Phillips & Vineberg	
Rikley, B.	9,109	Whitland Construction Company Limited	7,013
2000-4295(IT)I		1999-1542(IT)G	
Merchant Law Group in trust		Aikins, MacAulay & Thorvaldson	
Robins, D.	650	Wilson, D.	2,074
2000-202(GST)I		1999-4108(IT)I	
Rolfe, L.	1,900	David Charles Woods	
98-1750(IT)G		Woods, E L (estate of)	650
Jacques St-Onge Inc.	4,655	Authority—Federal Court Appeal Division & Tax Court of Canada	
2000-458(IT)G, 2000-956(IT)G, 2000-964(IT)G, 2000-965(IT)G		96-1749(IT)G, 96-1750(IT)G, 96-1752(IT)G, A-421-98, A-422-98, A-425-98, A-426-98, A-432-98	
Lafleur, Brown in trust		Thorsteinssons in trust	
Salame, R (et al).	400	Worrell, B (et al)	5,125
1999-1851(IT)G, 1999-1852(IT)I		Authority—Ontario Superior Court	
Savage, C J & D.	5,732	500-05-061690-002	
95-3955(IT)G		Fraser, Miller, Casgrain in trust	
Bennett Jones in trust		Gestion RF & Fils Inc	
Shell Canada Ltd.	54,217	Faillie, R.	231
2000-3830(IT)I		Authority—Ontario Court of Appeal	
Shields, D.	100	Appeal C28817	
98-2067(IT)G		Sutts, Strosberg LLP	
Koskie Minsky in trust		Edgar, D.	217,467
Singh, S.	3,766		974,690
98-3861(IT)I			
Sirtonski, M.	250		
2000-5046(IT)I			
Standnyk, K.	93		
2001-3506(IT)I			
Todd, J G.	250		
2001-639(IT)I			
Peters Westfall in trust			
Tramble, L.	950		
2000-3766(IT)I			
Turgeon, M D.	50		
1999-3446(IT)I			
Roy, Mercier in trust			
Turmel, Y.	11,141		
1999-1969(IT)G			
Heeman Blaikie in trust			
Union Cycliste Internationale.	2,527		
2000-3574(IT)I			
Urpezy, R.	225		
98-1009(IT)G			
Reino, Conte in trust			
Valladolid, R.	2,732		

CANADIAN HERITAGE

Public Service Commission

Authority—Federal Court Award T-1529

Payment for the damage pursuant to
unintentional discrimination in a
selection process

Green, N. 48,323

CITIZENSHIP AND IMMIGRATION

Department

Authority—Federal Court Award IMM-3552-00

Settlement for legal costs resulting from a wrongful
decision made by an immigration officer—
Rudolf Kischler in trust for

Yang Qu. 1,000

Authority—Federal Court Award IMM-1613-00

Settlement for legal cost resulting from a review of the
decision of a visa officer application for
permanent residence—Joel Guberman in trust for
Yi An. 200

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award IMM-536-00</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal cost resulting from a wrongful decision made by a visa officer—		<i>IMM-525-99 & A-214-00</i>	
Paul VanderVennen in trust for		Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Awtar Singh.....	1,000	Nassim Mohammad Popal, Dept of Justice	750
<i>Authority—Federal Court Award T-706-00</i>		<i>Authority—Federal Court of Appeal A-613-00 & A-614-00</i>	
Settlement for legal costs resulting from a refusal of application for citizenship—		Appeal dismissed with costs.	
Mary Lam in trust for		Settlement for legal costs—	
Hatem Lufi Ali Barghouth, Abeer Hasaan Barghouth,		Michael Crane in trust for	
Noor Hatem Barghouth and Aya Hatem Barghouth	75,000	Jan, M	500
<i>Authority—Federal Court Award T-1063-98</i>		<i>Authority—Federal Court Award IMM-6123-00</i>	
Settlement for legal costs resulting from a dismissal of judicial review—		Settlement for legal costs for leave and for judicial review for an Order of Mandamus requiring the respondent to complete the processing of the applicant's application for permanent residence—	
Panteras and Lezzoni in trust	19,995	Darwent Law Office in trust for	
<i>Authority—Federal Court Award IMM-791-98</i>		Paulos Bogale	1,250
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—		<i>Authority—Federal Court Award IMM-3060-01</i>	
Galati, Rodrigues, Azevedo & Associates in trust for		Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Mankit Singh Atwal	22,500	South Ottawa community legal services in trust for	
<i>Authority—Federal Court Award</i>		Hassan Diriye Warsame	130
<i>IMM-525-99 & A-214-00</i>		<i>Authority—Federal Court Award T-1498-99</i>	
Settlement for legal costs resulting from a wrongful decision made by a Visa officer—		Settlement for legal costs resulting from an extension of time for filing—	
Nassim Mohammad Popal, Dept of Justice	4,000	Kandasamy Ravichandran Make Peace,	
<i>Authority—Federal Court Award IMM-3951-99</i>		Romof in trust.	1,500
Settlement for legal costs resulting from an adjournment of a judicial review hearing—		<i>Authority—Federal Court Award IMM-1022-01</i>	
Joan Manafa in trust for		Settlement for legal costs resulting from a judicial review for Kenroy Barrington Haye—	
Odette, M S	300	Douglas Baum in trust	900
<i>Authority—Federal Court of Appeal A-686-98</i>		<i>Authority—Superior Court of Justice F-24-97</i>	
Appeal dismissed with cost.		Settlement for legal costs resulting from an examination of a false statement	
Settlement for legal costs—		from Angelina Codina—	
Michael Crane in trust for		Supreme Court of Justice for	
Muyumba, AC; Yamba, BK; Yamba, M-C;		Cordina, A	5,000
Yamba, O; Yamba, W	1,367	<i>Authority—Federal Court Award IMM-4264-01</i>	
<i>Authority—Federal Court Award IMM-633-00</i>		Settlement for legal costs resulting from an application of judicial review—	
Settlement resulting from a wrongful decision made by an immigration officer—		Jesus B Yanes Rodriguez, Hagan and McDowell, in trust. .	300
Michael Crane in trust for		<i>Authority—Supreme Court of Canada TL-271703</i>	
Selvarajah, Vairamuthu	250	Settlement for legal costs resulting from a leave—	
<i>Authority—Federal Court Award IMM-3951-99</i>		Hoang Van Chu	944
Settlement for legal costs resulting from a judicial review about refusal of application for landing—		<i>Authority—Federal Court Award A-288-00</i>	
David Matas in trust for		Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Rousko Valtchew	3,581	Mary Lam in trust for	
<i>Authority—Federal Court Award IMM-3184-01</i>		Shou Ping Chou	7,495
Settlement for legal costs resulting from an extension of time for filing—		<i>Authority—Federal Court Award IMM-4565-01</i>	
Zoran Jovic in trust	250	Settlement for legal costs resulting from an order granting the application for judicial review to continue processing the application for permanent residence—	
<i>Authority—Federal Court Award IMM-908-01</i>		South Ottawa community legal service in trust for	
Settlement for legal costs relating to a notice of discontinuance of the mandamus application—		Beheredin Ahmed and Nuria Shukra	94
Raoul Moulakia in trust for			
Amadou Mahama	3,000		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award T-121-97</i>		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Settlement for legal costs resulting from a discontinuance in court—		Department	
Douglas Cannon in trust for		INDIAN AND INUIT AFFAIRS PROGRAM	
Jocelyn Sorreda.....	10,000	<i>Authority—Federal Court Award</i>	
<i>Authority—Federal Court Award IMM-5504-01</i>		<i>T-617-85 & T-782-97 & T-2804-97</i>	
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—		Payment of court costs—	
Roger Rowe in trust for		Blake, Cassels & Graydon, LLP in trust for	
Iskander Ikabai Hezbyal.....	1,500	Ermineskin Band.....	1,500
<i>Authority—Federal Court Award IMM-4578-01</i>		Blake, Cassels & Graydon, LLP in trust for	
Settlement for legal costs resulting from dismissing the application for judicial review on the grounds of its being moot—		Ermineskin Band.....	7,500
Fei Xiao.....	1,000	Parlee McLaws in trust for	
<i>Authority—Federal Court Award IMM-4849-00</i>		Samson Band.....	7,500
Settlement for legal cost resulting from a wrongful decision made by an immigration officer—		Dubuc Osland Barristers and Solicitors in trust for	
Laurence Cohen in trust for		Montana Band.....	7,500
Oluwatoyin Joseph Martins.....	750	<i>Authority—Federal Court Award A-568-98</i>	
<i>Authority—Federal Court Award IMM-6095-00</i>		Payment of court costs—	
Settlement for legal costs resulting from a judicial review being struck out and the proceeding is dismissed—		Farris, Vaughan, Wills & Murphy in trust for	
Firoz Rahman.....	2,008	Smith (Tsartlip Band).....	15,500
<i>Authority—Federal Court Award A-173-01</i>		<i>Authority—Federal Court Award T-909-99 & A-232-00</i>	
Settlement for the cost of Mr Nizam's deportation resulting from dismissing the application for judicial review—		Payment of court costs—	
Greer Shipping Ltd.....	10,640	Felesky Flynn in trust for	
	177,204	Carcross/Tagish First Nation.....	11,691
		<i>Authority—Federal Court Award T-125-00</i>	
ENVIRONMENT		Payment of court costs—	
Canadian Environmental Assessment Agency		Chamberlain Hutchison in trust for	
<i>Authority—Federal Court Award T-1400-99, T-1993-99</i>		Fred Prince.....	3,200
Settlement of legal costs—		Rath and Company in trust for	
City of Hamilton.....	16,667	Sucker Creek Band.....	3,554
HEALTH		<i>Authority—Supreme Court of British Columbia</i>	
Department		<i>Docket No. 90 0913</i>	
<i>Claim Number Q49589</i>		Payment for future costs of legal fees and disbursements—	
Court fees awarded—		Woodward and Co in trust for	
Veteran: J-G Labbe.....	14,998	Roger Williams and the Xeni gwet First Nation.....	45,000
HUMAN RESOURCES DEVELOPMENT		Woodward and Co in trust for	
Department		Roger Williams and the Xeni gwet First Nation.....	45,000
<i>Authority—Court of Queen's Bench of Alberta 82100</i>		Woodward and Co in trust for	
Payment order for bankruptcy.		Roger Williams and the Xeni gwet First Nation.....	4,837
Faber and Company Inc. in trust for		<i>Authority—Federal Court Trial Division</i>	
Shane, C.....	1,000	<i>T-747-94</i>	
		Low Murchison Barristers for	
		Name of plaintiff withheld.....	1,000
		<i>Authority—Court of Appeal of Saskatchewan</i>	
		<i>2001 SKCA 76</i>	
		Merchant Law Group for	
		Name of plaintiff withheld.....	3,825
		<i>Authority—Court of Queen's Bench of Manitoba</i>	
		<i>CI 00-0120597</i>	
		Georgina Garrett Barristers and Solicitors for	
		Name of plaintiff withheld.....	873
		<i>Authority—Superior Court of Justice—Ontario</i>	
		<i>406/95</i>	
		Blake, Cassels & Graydon LLP for	
		Name of plaintiff withheld.....	203,059
		<i>Authority—85-CQ-003064CM</i>	
		Power Budd LLP Barristers & Solicitors for	
		Name of plaintiff withheld.....	5,000

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Docket No. 27154</i>		Office of Indian Residential Schools Resolution of Canada	
Farris, Vaughan, Wills & Murphy	9,000	<i>Authority—Saskatchewan Supreme Court 1048-1997-1</i>	
<i>Receivable—Authority—Federal Court Award T-617-85, T-782-97, T-2804-97</i>		Payment of costs—	
Payment of court costs—		Kanuka Thuringer in trust	580
Cost awarded to Crown appeals for Montana Band case.		<i>Authority—Supreme Court of British Columbia A960336</i>	
Dubuc Osland Barristers & Solicitors	(4,348)	Payment of damages due to abuse complaint on behalf of twenty plaintiffs—	
Receivable from Lerner & Associates	(603)	David Paterson Personal Law in trust.	72,709
	370,588	Hutchins, Soroka & Grant in trust	203,808
		<i>Authority—Court of Queen's Bench of Alberta 9903-3821</i>	
		Payment of costs—	
		Bennett Jones LLP in trust	5,000
			282,097
			286,230
JUSTICE		PUBLIC WORKS AND GOVERNMENT SERVICES	
Department		Department	
<i>Authority—Federal Court Trial Division</i>		GOVERNMENT SERVICES PROGRAM	
Payment of legal defence costs—		<i>Authority—Superior Court of Montreal 500-5-63308-17</i>	
Cavuzzo Hayes Shilton McIntyre & Cornish Barristers & Solicitors in trust for Marie Carmel Corbett.	131,052	PWGSC reimbursed rent due to variation in property and water taxes—	
<i>Authority—Federal Court Trial Division</i>		Corporation immobilière Magil Laurentienne	18,457
Payment of legal defence costs—		<i>Authority—Canadian International Trade Tribunal Act Subsection 30.16(1) - PR-2000-044, PR-2000-049 to 053</i>	
Ackroyd Piasta Roth & Day		PWGSC reimbursed their share of costs incurred in relation to filing and proceeding complaints—	
c/o Lilianne Cook DOJ Edmonton in trust for Ambrose, Maurice	1,500	Polaris Inflatable Boats (Canada) Ltd.	2,292
<i>Authority—Ontario Court of Appeal</i>		<i>Authority—Superior Court of Montreal 200-17-1963-8</i>	
Payment of legal defence costs—		PWGSC reimbursed part of the payment made in error to subcontractor Dan My Inc.—	
Davis & Associates in trust for Wesley Grant.	2,000	Rodrigue Métal Ltée	14,798
<i>Authority—Superior Court of Justice</i>		<i>Authority—Department of Justice File No. 358378</i>	
Payment of legal defence costs—		Canadian Human Rights Commission's rulings—	
Beresh Depoe Cunningham in trust for Nicholas Ribich.	10,000	Engleman Gottheil, C. in trust for Le, Triet.	5,000
William H Wiley		Borden Ladner Gervais in trust for Lawyers for M. Robinson (Defendant)	2,868
c/o Scott Chamberlain Shields & Hunt Barristers & Solicitors	36,668	Le, Triet	10,000
<i>Authority—Nova Scotia Court of Appeal</i>			53,415
Payment of legal defence costs—		SOLICITOR GENERAL	
Kevin A Burke,		Correctional Service	
Burke, Mitton, Thompson, Halifax NS in trust for Gilles Poirier.	35,000	<i>Authority—Federal Court Award T-605-01</i>	
<i>Authority—Provincial Court of Alberta</i>		Action by Gordon McKenzie-Crowe et al to obtain an order compelling the reclassification of correctional supervisors—	
Payment of legal defence costs—		Canadian Association of Correctional Supervisors in trust for McKenzie-Crowe	1,000
Yuen, Gerald Ming-Chung,			
c/o DOJ Calgary for Rob Constantinescu	2,200		
c/o DOJ Edmonton for McElheran, Kevin Lyle	500		
	218,920		
PRIVY COUNCIL			
Chief Electoral Officer			
<i>Authority—Canadian International Trade Tribunal PR-2000-003</i>			
Reimbursement of costs of filing and proceeding due to a procurement complaint—			
Canadian computer rentals	4,133		

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Supreme Court of British Columbia</i> <i>S034442</i>		<i>Authority—Supreme Court of Quebec S00-05-011749-940</i>	
Settlement for an inmate who suffered damages after being attacked and beaten by another inmate, while being transferred to a segregation unit—		Judgment for damages caused to claimant and her children following negligence of CSC to withdraw warrant of arrest against husband—	
Paul McMurray, Barrister & Solicitor in trust for McIlroy Kerry Lincoln	15,500	Alain Arsenault in trust for Lefebvre, Sylvie	21,855
			58,052
<i>Authority—Federal Court Award T-1597-00</i>			
Costs of an inmate's application for a judicial review of a warden's refusal to disclose reason for denying visitor contact with inmate—		TREASURY BOARD	
Lloyd Grant Wedow	1,911	Secretariat	
<i>Authority—Federal Court Award T-1487-99</i>		<i>Authority—Federal Court Certificate of Judgement</i> <i>T-2160-99</i>	
Costs of an inmate's application for a judicial review of the decision of CSC denying inmate a vegetarian diet—		Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liabilities and</i> <i>Proceedings Act</i>	55,496,449
Maurice, Jack	1,560	<i>Authority—Federal Court Award T-1949-00</i>	
<i>Authority—Federal Court of Appeal A-99-00, T-287-99</i>		Costs awarded with respect to pension benefits—	
Costs of an inmate's application for a judicial review of decision of an independent chairperson regarding disciplinary violations—		Raven, Allen, Cameron & Ballantyne in trust	3,911
Daniel Royer in trust for Pontbriand, Jean-Guy	1,428		55,500,360
<i>Authority—Supreme Court of Quebec 200-17-001963-008</i>		Total	57,720,447
Judgment for unpaid amounts under a contract for provision of goods and services to Donnacona Penitentiary—			
Pothier, Delisle in trust for Rodrigue Métal Ltée	14,798		

SECTION 11

2001-2002

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f)

adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program .....	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...

Contributions to 4-H clubs	7	8	15	8
	7	8	15	8
	187	161	310	175
Crop insurance and waterfowl	128	996	486	1,695
	127	912	459	1,786
	1,730	25,749	7,883	30,010
Economic and regional development agreements .....	...	...	...	...

	6,740	27,545	33,040	32,296
Grants to organizations under the Safety Net				
Companion Programs .....	...	...	...	...

	...	...	...	1,500
Gross revenue insurance plan .....	...	...	...	...

	...	9,813	2,315	4,904
Net Income Stabilization Account	119	2,802	1,935	1,839
	91	2,988	1,673	1,470
	719	18,213	10,130	9,340
New Brunswick Debt Refinancing Program .....	...	...	...	...

	...	...	...	78
	...	...	...	570
Payments in connection with the <i>Farm Income Protection Act</i> —				
Canada/Nova Scotia Apple Industry Development Fund .....	...	...	26	...

	...	...	312	...
Payments in connection with the <i>Farm Income Protection Act</i> —				
Net Income Stabilization Account	55	...	1,472	1,904
	43	2,143	742	...
	228	8,344	4,137	1,904

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,480	2,642	130	...	5,252	...	...	...	5,252
...	...	2,159	11,536	3,132	...	16,827	...	...	...	16,827
...	...	22,373	73,837	28,754	1,478	126,442	...	...	...	126,442
...	...	...	1,101	...	...	1,101	...	...	...	1,101
...	...	...	3,397	...	...	3,397	...	...	...	3,397
...	...	...	46,305	...	...	46,305	...	...	...	46,305
14	47	23	23	35	18	198	...	...	...	198
10	48	23	23	35	18	195	...	...	...	195
222	1,483	520	587	709	345	4,699	...	...	...	4,699
19,590	24,136	33,005	92,108	53,224	6,079	231,447	...	...	...	231,447
17,332	19,841	36,600	92,169	46,333	7,015	222,574	...	...	...	222,574
335,487	528,492	571,571	1,718,147	1,148,172	110,796	4,478,037	...	...	...	4,478,037
...
428	...	...	...	...	...	428	...	...	...	428
45,485	...	12,797	13,169	8,676	19,555	199,303	...	...	...	199,303
...
...
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426
...	...	8	...	2	...	10	...	...	...	10
...	...	17	...	12	...	29	...	...	...	29
250,200	340,762	384,456	902,975	567,182	12,578	2,475,185	...	...	...	2,475,185 (a)
4,249	54,066	35,447	83,101	59,054	6,845	249,457	...	...	...	249,457
3,720	51,212	34,907	80,881	43,216	5,983	226,141	...	...	...	226,141
21,322	371,436	269,788	856,573	399,877	44,793	2,002,191	...	...	...	2,002,191
...
...	...	...	...	...	...	78	...	...	...	78
...	...	...	...	...	...	570	...	...	...	570 (a)(f)
...	...	...	...	...	...	26	...	...	...	26
...
...	...	...	...	...	...	312	...	...	...	312 (f)
...	21,816	...	...	32,155	3,713	61,115	...	...	...	61,115
...	17,677	...	...	23,637	3,189	47,431	...	...	...	47,431
...	88,407	...	75,000	78,139	6,902	263,061	...	...	...	263,061

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Payments in connection with the <i>Farm Income Protection Act</i> —				
Safety Net Companion Programs	773	3,197	975	...
	1,350	753	969	...
	6,710	7,598	4,699	902
Payments in connection with the <i>Farm Income Protection Act</i> —				
Transition programs for Red Meats .....	...	...	...	...

	...	181	209	124
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF) .....	...	...	...	...

Payments in lieu of grants to the provinces of Saskatchewan and				
Manitoba to establish emergency farm relief packages .....	...	...	...	...

Agricultural Income Disaster Assistance (AIDA) .....	...	...	...	...
	220	2,717	4,902	2,527
	377	9,065	7,455	3,137
Payments in connection with the <i>Farm Income Protection Act</i> —				
\$500,000,000 Assistance Program	1,000	5,400	4,300	2,202

	1,000	5,400	4,300	2,202
Plum Pox Virus -				
Survey .....	...	...	...	...

Canadian Farm Income Program (CFIP)	120	15,202	5,183	1,020
	34	4,049	2,325	792
	154	19,251	7,508	1,812
Canada-Saskatchewan Livestock Water				
Farm Program .....	...	...	...	...

Canadian Food Inspection Agency				
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Total ministry	2,202	27,605	14,392	8,668
	1,872	13,570	11,085	6,661
	17,845	131,320	82,298	88,881
CANADIAN HERITAGE				
Department				
Official language in education program	2,872	4,959	5,407	18,742
	2,732	2,209	6,885	17,304
	76,767	42,520	144,674	574,218
Winnipeg development agreement on culture .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49,141	42,936	768	20,100	54,961	7,681	180,532	...	...	175	180,707
53,148	48,896	2,991	14,834	4,293	11,331	138,565	...	...	...	138,565
284,830	155,917	18,164	40,784	141,162	19,467	680,233	...	...	175	680,408
...	...	...	...	813	...	813	...	...	...	813
...	...	...	...	763	...	763	...	...	...	763
5,217	3,617	2,080	1,108	14,998	288	27,822	...	...	...	27,822
...
...	...	...	397	...	...	397	...	...	...	397
...	...	...	957	...	...	957	...	...	...	957
...
...
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000 (f)
...
122,211	117,158	97,468	166,288	84,538	6,955	604,984	...	...	...	604,984
240,326	170,238	152,884	259,268	162,305	22,872	1,027,927	...	...	...	1,027,927 (f)
56,100	104,100	55,200	118,500	126,800	22,000	495,602	...	...	...	495,602
...
56,100	104,100	55,200	118,500	126,800	22,000	495,602	...	...	...	495,602 (f)
...	2,230	...	...	...	...	2,230	...	...	...	2,230
...
...	2,230	...	...	...	...	2,230	...	...	...	2,230
46,200	88,556	21,779	150,062	54,386	11,477	393,985	...	...	...	393,985
43,400	81,980	26,711	64,066	126,534	7,508	357,399	...	...	...	357,399
89,600	170,536	48,490	214,128	180,920	18,985	751,384	...	...	...	751,384 (a)
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...	5	7	...	...	...	12	...	...	...	12
...	7	8	...	...	...	15	...	...	...	15
232	2,372	75	18	1	...	2,703	...	...	...	2,703
175,294	337,892	148,717	469,411	381,560	57,813	1,623,554	...	...	175	1,623,729
240,249	336,819	200,884	433,591	332,493	41,999	1,619,223	...	...	...	1,619,223
1,329,021	1,939,590	1,598,398	4,538,000	2,857,751	282,059	12,865,163	...	...	175	12,865,338
50,833	77,252	11,565	5,637	8,541	10,467	196,275	1,161	2,334	1,004	200,774
51,090	69,204	11,540	5,618	10,758	11,107	188,447	1,123	3,126	1,004	193,700
2,261,249	1,939,714	213,556	167,388	224,679	237,154	5,881,919	23,614	6,574	17,270	5,929,377
...	...	299	...	...	...	299	...	...	...	299
...	...	89	...	...	...	89	...	...	...	89
...	...	1,773	...	...	...	1,773	...	...	...	1,773

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Parks Canada Agency				
Canada/Alberta Strategic Alliance .....	...	...	...	...

Total ministry	2,872	4,959	5,407	18,742
	2,732	2,209	6,885	17,304
	76,767	42,520	144,674	574,218
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement .....	...	...	...	...
	39	...	...	...
	1,149	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Water quantity survey agreement	140	12	52	139
	178	12	71	109
	466	35	240	372
Weather radio network	43	...	...	...

	1,107	21	791	2,376
Research program for the effects of acid rain on ecosystems .....	...	...	...	...

Canadian Environmental Assessment Agency				
Alberta Energy and Utilities Board .....	...	...	...	...

Total ministry	183	12	52	139
	217	12	71	109
	2,722	56	1,031	2,748

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	...	3,318	...	3,318	...	...	...	3,318 (f)
50,833	77,252	11,864	5,637	8,541	10,467	196,574	1,161	2,334	1,004	201,073
51,090	69,204	11,629	5,618	10,758	11,107	188,536	1,123	3,126	1,004	193,789
2,261,249	1,939,714	215,329	167,388	227,997	237,154	5,887,010	23,614	6,574	17,270	5,934,468
...
...	...	...	...	...	...	39	...	...	...	39
...	...	...	...	...	...	1,149	...	...	...	1,149
125	...	...	...	...	...	125	...	...	...	125
207	...	...	...	...	...	207	...	...	...	207
5,726	...	...	...	...	...	5,726	...	...	...	5,726
...	...	176	480	408	...	1,064	...	...	...	1,064
...	...	381	448	164	3	996	...	...	...	996
...	...	2,471	4,207	3,185	19	9,882	...	...	...	9,882
64	30,824	...	...	...	...	30,888	...	...	...	30,888
40	...	...	...	...	...	40	...	...	...	40
1,446	31,980	...	...	...	...	33,426	...	...	...	33,426
1,500	...	...	...	...	...	1,500	...	...	...	1,500
1,500	...	...	...	...	...	1,500	...	...	...	1,500
25,910	...	...	...	...	...	25,910	...	...	...	25,910
...
1,750	...	...	...	...	273	2,023	...	...	...	2,023
200	992	...	...	...	...	1,535	...	...	...	1,535
200	576	...	...	...	...	1,146	...	...	...	1,146
19,083	17,284	6,117	5,823	14,211	...	63,631	...	...	...	63,631
...	...	...	...	...	...	43	...	...	...	43
...
...	...	...	...	...	...	4,295	...	...	...	4,295
105	...	...	...	...	...	105	...	...	...	105
...
105	...	...	...	...	...	105	...	...	...	105
...
...	...	...	...	23,636	...	23,636	...	...	...	23,636
...	...	...	...	171,685	...	171,685	...	...	...	171,685 (f)
1,994	31,816	176	480	408	...	35,260	...	...	...	35,260
1,947	576	381	448	23,800	3	27,564	...	...	...	27,564
54,020	49,264	8,588	10,030	189,081	292	317,832	...	...	...	317,832

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program.....
	2,042	...	...	...
	10,096	43	2,688	...
BC Hydro Water Use Planning

Burrard Inlet Environmental Action Plan

Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing.....

Defensible Methods Project (OMNR)

Forest Renewal—BC Watershed Restoration Program

Fraser Basin Management Program

Fraser River Estuary Management

Hamilton Harbour Remedial Action Plan

Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early Retirement Program
	3,917	...	...	...
	67,764	...	...	...
Operation of Alouette River hatchery.....

Restoration of Atlantic salmon stocks in Lake Ontario

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,842	...	...	...	...	1,842	...	...	...	1,842
...	...	...	...	...	...	2,042	...	...	...	2,042
673	1,842	...	...	...	...	15,342	...	...	...	15,342
...
...	...	...	...	...	207	207	...	...	...	207
...	...	...	...	...	517	517	...	...	...	517
...	...	...	...	...	60	60	...	...	...	60
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	612	612	...	...	...	612
...	...	...	...	...	389	389	...	...	...	389
...	...	...	...	...	361	361	...	...	...	361
...	...	...	...	...	2,745	2,745	...	...	...	2,745
...	239	...	...	...	...	239	...	...	...	239
...	210	...	...	...	...	210	...	...	...	210
...	839	...	...	...	...	839	...	...	...	839
...	...	...	...	...	513	513	...	...	...	513
...	...	...	...	...	335	335	...	...	...	335
...	...	...	...	...	1,774	1,774	...	...	...	1,774
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	1,437	1,437	...	...	...	1,437
...	...	...	...	...	90	90	...	...	...	90
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	875	875	...	...	...	875
...	100	...	...	...	...	100	...	...	...	100
...	80	...	...	...	...	80	...	...	...	80
...	782	...	...	...	...	782	...	...	...	782
...	170	...	...	...	...	170	...	...	...	170
...	200	...	...	...	...	200	...	...	...	200
...	370	...	...	...	...	370	4,860	...	...	5,230
...
...
...	...	...	...	...	...	...	486	...	...	486
...	2,384	...	...	...	...	2,384	...	...	...	2,384
...	...	...	...	...	...	3,917	...	...	...	3,917
...	2,384	...	...	...	...	70,148	...	...	...	70,148
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	70	70	...	...	...	70
...	...	...	...	...	638	638	...	...	...	638
...
...	39	...	...	...	...	39	...	...	...	39

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Watershed Management Plan

Canadian Fisheries Adjustment Restructuring Program

	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)

Lower Trophic Level Production in Lake Erie (ONT)

Productive Capacity Research

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

OMNR Watershed Workshop

Effects of Hydro Ramping on Fish Habitat

Project Quinte

Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis

Aquaculture Database Division

Escapement Database Division

First Nations Participation in Atlantic Salmon Watch Program

Harvest Catch Database Maintenance

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	111	...	...	...	...	111	...	...	...	111
...
...
...	...	...	...	...	...	24,047	...	...	...	24,047
...	59	...	...	...	...	59	...	...	...	59
...	139	...	...	...	...	139	...	...	...	139
...	517	...	...	...	...	517	...	...	...	517
...	22	...	...	...	...	22	...	...	...	22
...	22	...	...	...	...	22	...	...	...	22
...	186	...	...	...	...	186	...	...	...	186
...	303	...	...	...	...	303	...	...	...	303
...	303	...	...	...	...	303	...	...	...	303
...	1,041	...	...	...	...	1,041	...	...	...	1,041
...	...	...	...	...	5	5	...	...	...	5
...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	36	36	...	...	...	36
...	...	...	...	...	119	119	...	...	...	119
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	55	55	...	...	...	55
...
...	25	...	...	...	...	25	...	...	...	25
...	35	...	...	...	...	35	...	...	...	35
...	235	...	...	...	...	235	...	...	...	235
...	252	...	...	...	...	252	...	...	...	252
...	817	...	...	...	...	817	...	...	...	817
...	207	...	...	...	...	207	...	...	...	207
...	207	...	...	...	...	207	...	...	...	207
...	636	...	...	...	...	636	...	...	...	636
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	93	93	...	...	...	93
...	...	...	...	...	123	123	...	...	...	123
...	180	...	...	...	...	180	...	...	...	180
...	327	...	...	...	...	327	...	...	...	327
...	507	...	...	...	...	507	...	...	...	507
...	...	...	...	...	385	385	...	...	...	385
...	...	...	...	...	215	215	...	...	...	215
...	...	...	...	...	980	980	...	...	...	980
...	...	...	...	...	113	113	...	...	...	113
...	...	...	...	...	220	220	...	...	...	220
...	...	...	...	...	333	333	...	...	...	333
...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	173	173	...	...	...	173

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Information Technology & Science Division

Oxygen Toxicity Study on Atlantic Salmon Watch Program

Science and Technology Internship Program

Science Council of BC

Species at risk in Ontario

Fisheries Restoration in Toronto Harbour

Queen Charlotte Strait Sea Lice Investigation 2001

North Island Strats & Quatsino Sound Aquaculture Opportunities

Campbell River Water Use Plan and Estuary Rehabilitation

Owikeno/Long Lakes Watershed—based Fish Sustainability

Nimpkish River Watershed—based Fish Sustainability Plan

Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement

Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement

Central Coast Land & Coastal Resource Management Plan Review

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	8	8	...	...	...	8
...	8	8	...	...	...	8
...
...	4	4	...	...	...	4
...	4	4	...	...	...	4
...	120	...	...	...	...	120	...	...	...	120
...	120	...	...	...	...	120	...	...	...	120
...	240	...	...	...	...	240	...	...	...	240
...
...	157	157	...	...	...	157
...	157	157	...	...	...	157
...	450	...	...	...	...	450	...	...	...	450
...	450	...	...	...	...	450	...	...	...	450
...	900	...	...	...	...	900	...	...	...	900
...	48	...	...	...	...	48	...	...	...	48
...	48	...	...	...	...	48	...	...	...	48
...	25	25	...	...	...	25
...
...	25	25	...	...	...	25
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20
...	25	25	...	...	...	25
...
...	25	25	...	...	...	25
...	40	40	...	...	...	40
...
...	40	40	...	...	...	40
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20
...	10	10	...	...	...	10
...
...	10	10	...	...	...	10
...	10	10	...	...	...	10
...	10	10	...	...	...	10
...	10	10	...	...	...	10
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
BC Hydro Collaboration—Birtwell .....	...	...	...	...

GVRD—Cleveland Dam East Abutment Seepage Control .....	...	...	...	...

Carpenter Reservoir Food Web Study .....	...	...	...	...

Fish Forestry—FRBC .....	...	...	...	...

Variable Retention Forestry—FRBC .....	...	...	...	...

BC Hydro Collaboration—Shortreed .....	...	...	...	...

Total ministry .....	...	...	...	...
	5,959	...	...	...
	101,907	43	2,688	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	484	304	591	536
	489	306	599	542
	4,725	1,528	7,713	5,180
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan .....	...	...	...	...

	2,148,021	488,139	2,945,818	2,951,522
Employability Assistance for people with disabilities	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	78,011	8,253	130,702	109,053
Total ministry	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	2,226,032	496,392	3,076,520	3,060,373
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaministiquia Caribou management agreement .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	6	6	...	...	...	6
...
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	139	139	...	...	...	139
...
...	...	...	...	...	139	139	...	...	...	139
...	...	...	...	...	42	42	...	...	...	42
...
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	68	68	...	...	...	68
...
...	...	...	...	...	68	68	...	...	...	68
...	...	...	...	...	38	38	...	...	...	38
...
...	...	...	...	...	38	38	...	...	...	38
...	...	...	...	...	30	30	...	...	...	30
...
...	...	...	...	...	30	30	...	...	...	30
...	6,359	...	...	...	2,221	8,580	...	...	...	8,580
...	2,335	...	...	...	1,880	10,174	...	...	...	10,174
673	11,294	...	...	...	11,048	127,653	5,346	...	...	132,999
2,807	4,191	684	660	1,341	1,608	13,206	...	...	...	13,206
2,866	4,283	694	670	1,154	1,640	13,243	...	...	...	13,243 (a)
32,417	70,651	5,554	9,693	16,013	25,494	178,968	846	...	789	180,603 (a)
...
...
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
426,442	1,176,988	162,985	186,094	443,479	447,371	3,169,378	15,094	...	20,742	3,205,214
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
21,970,104	29,685,488	3,766,780	3,251,660	8,438,668	12,365,582	88,337,801	333,531	...	115,539	88,786,871
...
...	...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	...	191	...	...	191

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Commission for Health and Social Services for the First Nations of Quebec and Labrador

Cree-Kativik school board (James Bay).....

Cree trappers association

Forest protection

Infrastructure program

Infrastructure rehabilitation—Schefferville.....

Joint Education Capital Agreement—IANC, Manow—NAN bands.....

Natural resources development

Newfoundland agreement.....	8,789	...	...	...
	8,325	...	...	...
	121,549	...	...	...
Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
166	...	...	...	...	...	166	...	...	...	166
166	...	...	...	...	...	166	...	...	...	166
1,181	...	...	...	...	...	1,181	...	...	...	1,181
87,401	...	...	...	...	...	87,401	...	...	...	87,401
75,872	...	...	...	...	...	75,872	...	...	...	75,872
1,070,220	...	...	...	...	...	1,070,220	...	...	...	1,070,220
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
1,870	...	...	...	...	...	1,870	...	...	...	1,870
279	2,082	...	1,657	...	...	4,018	...	...	...	4,018
177	2,065	...	1,400	...	...	3,642	...	...	...	3,642
558	16,968	...	11,168	...	...	28,694	...	...	...	28,694
...
...
...	...	...	...	...	...	...	6,753	...	...	6,753
...
...
2,685	...	...	...	...	...	2,685	...	...	...	2,685
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	499	...	...	...	...	499	...	...	...	499
...	605	...	...	...	...	605	...	...	...	605
...	11,685	...	...	...	...	11,685	...	...	...	11,685
...	...	...	...	...	...	8,789	...	...	...	8,789
...	...	...	...	...	...	8,325	...	...	...	8,325
...	...	...	...	...	...	121,549	...	...	...	121,549
2,173	...	...	...	...	...	2,173	...	...	...	2,173
2,060	...	...	...	...	...	2,060	...	...	...	2,060
52,050	...	...	...	...	...	52,050	...	...	...	52,050
...	...	2,177	...	...	...	2,177	...	...	...	2,177
...	...	1,834	...	...	...	1,834	...	...	...	1,834
...	...	115,106	...	...	...	115,106	...	...	...	115,106
...	...	4,452	...	...	...	4,452	...	...	...	4,452
...	...	3,490	...	...	...	3,490	...	...	...	3,490
...	...	28,419	...	...	...	28,419	...	...	...	28,419
...	130,627	...	...	...	...	130,627	...	...	...	130,627
...	126,781	...	...	...	...	126,781	...	...	...	126,781
...	1,617,180	...	...	...	...	1,617,180	...	...	...	1,617,180
48	...	...	...	...	...	48	...	...	...	48
474	...	...	...	...	...	474	...	...	...	474
4,646	...	...	...	...	...	4,646	...	...	...	4,646 (f)
...
...
...	3,159	...	...	...	...	3,159	...	...	...	3,159 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
 (in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Tripartite Indian services

Tripartite treaty negotiations

Nunavik Housing

Interim Resource Management Assistance Program

Nunavik Commission

Labrador Inuit Agreement
	23	...	...	...

Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing

Seine River First Nation - HWY: 11 Expropriation

Air charter in Labrador
	4	...	...	...
	4	...	...	...
Canada Geoscience Office

Canada/Yukon Infrastructure Program

Yukon Geoscience Office

Total ministry	8,789	...	...	...
	8,329	...	...	...
	121,576	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	9,620	...	...	...	...	9,620	...	...	...	9,620 (f)
...	5,588	5,588	...	...	...	5,588
...	5,536	5,536	...	...	...	5,536
...	37,972	37,972	...	...	...	37,972
...
2,500	2,500	...	...	...	2,500
...	1,535	...	...	1,535
...	1,200	...	...	1,200
...	5,080	...	...	5,080
...
209	209	...	...	...	209
369	369	...	...	...	369 (f)
...
...
...	23	...	...	...	23
5,000	5,000	...	...	...	5,000
5,000	5,000	...	...	...	5,000 (a)
10,000	10,000	...	...	...	10,000
...
...	4	...	...	...	...	4	...	...	...	4
...	4	...	...	...	...	4	...	...	...	4 (f)
...
...	4	...	...	...	4
...	4	...	...	...	4 (f)
...	415	...	415
...	415	...	415
...	830	...	830
...	300	300
...
...	300	300
...	680	680
...
...	680	680
95,149	133,208	6,629	1,657	...	5,588	251,020	1,535	415	980	253,950
84,040	129,455	5,324	1,400	...	5,536	234,084	1,214	415	...	235,713
1,146,079	1,691,676	143,525	11,168	...	37,972	3,151,996	12,024	830	980	3,165,830

...	1,038	...	...	...	...	1,038	...	...	...	1,038
...
...	796,809	...	...	...	...	796,809	...	...	...	796,809

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Eastern Ontario Economic Recovery Initiative.....	...	...	...	...

Industrial and regional development.....	...	...	...	...

	630,651	310,879	690,209	561,133
Atlantic Canada Opportunities Agency				
Cooperation agreements.....	14,682	2,292	18,880	7,353
	6,531	3,451	9,162	9,287
	193,465	108,774	204,487	194,478
Cooperation agreements - TAGS/CED.....	1,811	...	...	...
	3,702	...	...	...
	32,934	...	6,579	983
Cooperation agreements - TAGS/ER.....	5,450	...	...	...
	10,010	...	2,769	83
	69,101	...	10,206	2,307
Economic Development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development				
sub-agreement.....	...	...	...	...

Contributions to the Province of Quebec under the				
Canada Infrastructure Works Agreement.....	...	...	...	...

Contributions under the temporary economic				
reconstruction program.....	...	...	...	...

Contributions to the province of Quebec under				
structure Canada program.....	...	...	...	...

Western Economic Diversification				
Canada Infrastructure Works.....	...	...	...	...

Partnership Agreements.....	...	...	...	...

Upgrading the Port of Churchill to				
Hudson Bay Port Company.....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	8,681	...	...	...	...	8,681	...	...	...	8,681 (f)
...
4,128	4,128	...	...	...	4,128
491,993	279,136	312,968	193,718	142,342	162,075	3,775,104	30,708	...	13,439	3,819,251
...	43,207	...	...	...	43,207
2	28,433	...	...	...	28,433
16	139	...	...	...	...	701,359	...	...	...	701,359
...	1,811	...	...	...	1,811
...	3,702	...	...	...	3,702
...	40,496	...	...	...	40,496
...	5,450	...	...	...	5,450
...	12,862	...	...	...	12,862
...	81,614	...	...	...	81,614
...
26,201	26,201	...	...	...	26,201
5,159	5,159	...	...	...	5,159
10,024	10,024	...	...	...	10,024
624,764	624,764	...	...	...	624,764
...
13,789	13,789	...	...	...	13,789
16,772	16,772	...	...	...	16,772
16,772	16,772	...	...	...	16,772
...	6,137	6,137	...	...	...	6,137
...	69	5,751	5,820	...	...	...	5,820
...	...	81,859	69,262	207,918	272,617	631,656	...	...	...	631,656
...	...	4,383	6,966	2,283	5,982	19,614	...	...	...	19,614
...	...	1,890	5,937	4,578	1,086	13,491	...	...	...	13,491
...	...	14,792	16,507	17,551	7,068	55,918	...	...	...	55,918
...	...	68	...	...	...	68	...	...	...	68
...	...	4,099	...	...	...	4,099	...	...	...	4,099
...	...	11,967	...	...	...	11,967	...	...	...	11,967

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Red River Flood Protection Program .....	...	...	...	...

Infrastructure Canada Program .....	...	...	...	...

Total ministry	21,943	2,292	18,880	7,353
	20,243	3,451	11,931	9,370
	926,151	419,653	911,481	758,901
JUSTICE				
Department				
Fire-arms .....	...	224	1,035	1,069
	...	222	1,010	1,135
	2,220	446	2,049	2,209
Legal aid	1,708	321	3,039	1,724
	1,546	262	2,808	1,401
	31,376	4,764	58,906	27,889
Native courtworker	81	...	...	...
	81	...	...	...
	1,876	52	558	...
Young offenders assistance juvenile justice	5,604	2,213	6,755	5,280
	5,504	2,129	6,501	5,081
	74,358	29,265	88,699	69,810
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services) .....	...	...	...	...

Total ministry	7,393	2,758	10,829	8,073
	7,131	2,613	10,319	7,617
	109,830	34,527	150,212	99,908
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	2,390	582	208	8,416
	230	474	200	144
	19,234	7,436	8,833	39,217
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	3,045	...	...	...
	4,952	...	...	...
	220,700	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	10,534	...	...	...	10,534	...	...	...	10,534
...	...	6,365	...	...	...	6,365	...	...	...	6,365
...	...	40,899	...	...	...	40,899	...	...	...	40,899
...	...	3,678	11,446	5,490	450	21,064	...	...	...	21,064
...	...	268	...	42	...	310	...	...	...	310
...	...	3,946	11,446	5,532	450	21,374	...	...	...	21,374
21,931	1,038	18,663	18,412	7,773	12,569	130,854	...	...	...	130,854
14,154	...	12,622	5,937	4,689	6,837	89,234	...	...	...	89,234
1,173,535	1,084,765	466,431	290,933	373,343	442,210	6,847,403	30,708	...	13,439	6,891,550
17,504	8,465	...	...	...	6,212	34,509	...	...	...	34,509
15,220	9,983	...	...	...	8,404	35,974	...	...	...	35,974 (a)
32,745	18,473	2,464	2,190	4,567	14,629	81,992	1,137	...	1,297	84,426
21,704	44,268	3,500	2,831	7,910	12,322	99,327	...	...	...	99,327
16,682	35,725	3,135	2,490	6,630	9,148	79,827	...	...	...	79,827
344,387	713,806	66,987	52,292	132,006	173,761	1,606,174	24,435	...	7,605	1,638,214
473	866	337	500	865	837	3,959	...	...	...	3,959
481	889	321	500	865	860	3,997	...	...	...	3,997
8,714	15,350	6,447	7,694	20,724	19,541	80,956	6,554	...	2,167	89,677
37,138	71,088	6,982	8,263	17,791	23,451	184,565	3,383	1,727	1,319	190,994
34,732	65,701	6,394	7,671	17,601	21,381	172,695	3,202	1,662	1,205	178,764
512,137	946,437	87,779	107,497	217,951	270,180	2,404,113	66,005	4,906	20,055	2,495,079
...	...	...	...	...	...	...	1,657	1,370	744	3,770
...	...	...	...	...	...	...	1,434	1,192	667	3,293
...	...	...	...	...	...	...	4,365	3,740	2,079	10,183
76,819	124,687	10,819	11,594	26,566	42,822	322,360	5,040	3,097	2,063	332,560
67,115	112,298	9,850	10,661	25,096	39,793	292,493	4,636	2,854	1,872	301,855
897,983	1,694,066	163,677	169,673	375,248	478,111	4,173,235	102,496	8,646	33,203	4,317,579
115,619	23,060	20,323	219	1,067	3,643	175,527	176	152	286	176,141
51,467	51,530	367	176	332	5,471	110,391	190	152	161	110,894
889,666	156,452	225,953	16,504	81,934	46,541	1,491,770	5,138	455	5,197	1,502,560
...	...	...	...	...	...	3,045	...	...	...	3,045
...	...	...	...	...	...	4,952	...	...	...	4,952
...	...	...	...	...	...	220,700	...	...	...	220,700

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Newfoundland Offshore Petroleum Board.....	1,823	...	...	...
	1,390	...	...	...
	32,203	...	...	...
Canada/Nova Scotia Offshore Petroleum Board.....	...	...	1,575	...
	...	...	1,512	...
	...	...	11,279	...
Quebec Ice Storm Recovery Program.....	...	...	...	...

Ontario Ice Storm Recovery Program.....	...	...	...	...

Total ministry.....	4,868	...	1,575	...
	6,342	...	1,512	...
	252,903	...	11,279	...

PUBLIC WORKS AND GOVERNMENT SERVICES**Department****GOVERNMENT SERVICES PROGRAM**

Maintenance costs of Perley Bridge and MacDonald Cartier Bridge.....	...	...	...	...

Canada Mortgage and Housing Corporation

Cost-shared Housing Program.....	59,372	8,976	63,718	48,324
	60,342	8,314	72,270	48,639
	894,289	123,668	977,551	601,474
Total ministry.....	59,372	8,976	63,718	48,324
	60,342	8,314	72,270	48,639
	894,289	123,668	977,551	601,474

SOLICITOR GENERAL**Department**

Aboriginal policing.....	172	59	1,584	440
	171	63	1,601	408
	916	820	13,235	1,412

TRANSPORT**Department**

Atlantic region freight assistance transition program.....	...	...	662	...
	780	106	2,524	...
	20,999	21,480	85,963	121,078
Highway improvements.....	...	...	...	14,927
	...	...	35	9,500
	286,482	...	73,874	264,380

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	1,823	...	...	...	1,823
...	...	...	...	...	...	1,390	...	...	...	1,390
...	...	...	...	...	...	32,203	...	...	...	32,203
...	...	...	...	...	...	1,575	...	...	...	1,575
...	...	...	...	...	...	1,512	...	...	...	1,512
...	...	...	...	...	...	11,279	...	...	...	11,279
3,477	...	...	...	...	...	3,477	...	...	...	3,477
2,409	...	...	...	...	...	2,409	...	...	...	2,409
7,448	...	...	...	...	...	7,448	...	...	...	7,448
...
...	298	...	...	...	...	298	...	...	...	298 (a)
...	1,373	...	...	...	...	1,373	...	...	...	1,373 (a) (f)
3,477	...	...	...	...	...	9,920	...	...	...	9,920
2,409	298	...	...	...	...	10,561	...	...	...	10,561
7,448	1,373	...	...	...	...	273,003	...	...	...	273,003
107	107	...	...	...	...	213	...	...	...	213
47	47	...	...	...	...	94	...	...	...	94 (a)
2,211	7,349	...	...	...	...	9,559	...	...	...	9,559 (a)
214,529	583,210	88,817	128,068	84,017	121,806	1,400,837	33,592	58,103	4,863	1,497,395
198,011	529,409	88,581	119,449	88,053	116,645	1,329,713	31,998	61,379	5,856	1,428,946 (a)
2,853,943	7,323,655	1,044,912	1,817,365	1,395,010	1,425,160	18,457,027	1,279,180	173,912	63,663	19,973,782
214,636	583,317	88,817	128,068	84,017	121,806	1,401,050	...	...	...	1,401,050
198,058	529,456	88,581	119,449	88,053	116,645	1,329,807	31,998	61,379	5,856	1,429,040
2,856,154	7,331,004	1,044,912	1,817,365	1,395,010	1,425,160	18,466,586	1,279,180	173,912	63,663	19,983,341
16,754	16,414	3,362	6,548	4,641	4,822	54,796	193	415	1,217	56,621
15,047	16,163	3,174	6,474	4,292	4,440	51,833	197	415	1,222	53,667
98,672	191,236	41,325	54,293	48,874	45,548	496,331	5,629	1,245	11,611	514,816
90	...	...	...	...	...	752	...	...	...	752
21	...	...	...	...	...	3,431	...	...	...	3,431
78,112	...	...	...	...	...	327,632	...	...	...	327,632
...	...	...	...	...	...	14,927	...	...	...	14,927
...	...	...	...	...	...	9,535	...	...	...	9,535
410	...	...	...	...	...	625,146	...	...	...	625,146

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
National Safety Code	241	202	414	296

	<i>1,103</i>	<i>938</i>	<i>1,833</i>	<i>1,331</i>
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic capital investment initiative—Highways and airports .....	...	...	...	...
	...	...	181	...
	<i>10,000</i>	...	<i>101,724</i>	<i>150,508</i>
Strategic Highway Infrastructure Program .....	...	...	1,998	...

	...	...	<i>1,998</i>	...
Total ministry	241	202	3,074	15,223
	780	106	2,740	9,500
	<i>318,584</i>	<i>22,418</i>	<i>265,392</i>	<i>537,297</i>
Grand total	115,019	48,374	127,755	121,188
	118,947	31,743	126,658	105,568
	<i>5,073,481</i>	<i>1,280,381</i>	<i>5,652,907</i>	<i>5,769,811</i>

Amounts in roman type are 2001-2002 expenditures.

Amounts in bold face type are 2000-2001 expenditures.

Amounts in *italic* type are expenditures from inception (including 2001-2002 expenditures).(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
986	1,488	...	386	680	516	5,209	174	...	174	5,557
...
4,219	6,328	1,268	1,711	2,935	2,251	23,917	819	...	819	25,555
4,193	...	...	...	...	...	4,193	...	...	...	4,193
1,838	...	...	...	...	...	1,838	...	...	...	1,838
18,767	...	...	...	...	...	18,767	...	...	...	18,767
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
3,300	...	...	...	...	...	3,300	...	...	...	3,300
...
...	...	...	...	...	23	204	...	...	...	204
77,980	108,751	35,258	35,333	30,000	30,898	580,452	10,015	...	10,072	600,539 (f)
...	...	...	...	...	...	1,998	...	...	...	1,998
...
...	...	...	...	...	...	1,998	...	...	...	1,998
5,869	1,488	...	386	680	516	27,679	174	...	174	28,027
2,459	...	...	...	...	23	15,608	...	...	...	15,608
182,788	115,079	36,526	37,044	32,935	33,149	1,581,212	10,834	...	10,891	1,602,937
820,315	1,406,084	317,968	653,025	538,937	290,875	4,439,540	8,279	6,413	5,899	4,460,130
770,034	1,317,779	341,420	594,377	513,010	262,374	4,181,910	39,358	68,341	10,115	4,299,724
32,899,808	45,961,651	7,716,998	10,373,751	14,036,854	15,430,320	144,195,963	1,809,346	191,662	272,757	146,469,728

SECTION 12

2001-2002

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			Statutory amounts	11,890,288	(1,175,062)
Department				34,539,976	21,156,515
Vote 1—Operating expenditures—			Total Ministry	3,076,478,719	2,936,271,217
Operating budget	532,060,398	517,233,391			
Frozen	3,568,490		CANADA CUSTOMS AND REVENUE AGENCY		
Less: revenues netted against expenditures	22,731,017	22,731,017	Vote 1—Operating expenditures—		
	512,897,871	494,502,374	Operating budget	2,239,253,263	2,088,582,818
Vote 5—Capital expenditures	53,219,923	53,202,731	Compensation to Canada Post Corporation	10,728,915	7,731,921
Vote 10—Grants and contributions—			Retroactive lump-sum payments—		
Grants and contributions	1,421,657,463	1,351,467,878	Operating budget	2,783,000	2,514,000
Frozen	12,290,783		Yukon First Nations—Termination of tax exemption—		
	1,433,948,246	1,351,467,878	Operating budget	534,000	496,000
Vote 15—Guarantee payments under the Spring credit advance program	1		Treaty-based exemptions non-residents corporation—		
Vote 16b—Guarantee payments under the Renewed (2001) national biomass ethanol program	1		Operating budget	679,000	679,000
Statutory amounts	578,766,499	575,090,060	Enhanced registered plans program—		
Total Department	2,578,832,541	2,474,263,043	Operating budget	1,113,000	1,113,000
Canadian Dairy Commission			Officers powers and personal protection training—		
Vote 20—Program expenditures	3,059,000	3,052,515	Operating budget	9,841,000	7,012,000
Canadian Food Inspection Agency			Taxation migration rules—		
Vote 25—Operating expenditures and contributions—			Operating budget	5,713,000	4,497,000
Operating budget	418,901,752	405,884,880	Revenue generation compliance funds—		
Grants and contributions	1,003,583	1,003,583	Operating budget	617,508,000	591,190,000
Frozen	1,737,786		Revenue generation collection funds—		
Less: revenues netted against expenditures	52,860,627	52,860,627	Operating budget	197,048,000	196,385,000
	368,782,494	354,027,836	Less: revenues netted against expenditures	150,073,474	140,923,530
Vote 30—Capital expenditures	15,762,806	8,278,332		2,935,127,704	2,759,277,209
Statutory amounts	75,501,902	75,492,976	Vote 5—Capital expenditures	27,235,803	26,744,764
	460,047,202	437,799,144	Vote 10—Contributions	113,028,236	108,125,558
Canadian Grain Commission			Statutory amounts	547,346,557	547,346,557
Vote 35—Program expenditures—			Total Ministry	3,622,738,300	3,441,494,088
Operating budget	21,619,687	21,301,577			
Capital	1,030,000	1,030,000	CANADIAN HERITAGE		
	22,649,687	22,331,577	Department		
Vote 36b—Canadian Grain Commission Revolving Fund—Decrease in drawdown authority limit	1		Vote 1—Operating expenditures—		
			Operating budget	228,892,340	224,772,702
			Frozen	3,026,146	
			Less: revenues netted against expenditures	4,493,000	4,008,342
				227,425,486	220,764,360
			Vote 5—Grants and contributions—		
			Grants and contributions	817,634,257	817,153,276
			Canada Magazine Fund	35,950,000	31,854,308
				853,584,257	849,007,584

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	18,694,261	18,692,064	National Archives of Canada		
Total Department.....	1,099,704,004	1,088,464,008	Vote 55—Program expenditures—		
Canada Council for the Arts			Operating budget	55,248,223	54,308,973
Vote 15—Payments to the Canada			Grants and contributions.....	4,065,000	4,065,000
Council—				59,313,223	58,373,973
Other operating costs	154,287,729	154,287,311	Statutory amounts	6,201,134	6,176,134
Less: adjustments pursuant to section				65,514,357	64,550,107
37.1 of the <i>Financial</i>			National Arts Centre Corporation		
<i>Administration Act</i>	418		Vote 60—Payments to the National Arts		
	154,287,311	154,287,311	Centre Corporation—		
Canadian Broadcasting Corporation			Other operating costs	23,994,000	23,994,000
Vote 20—Payments to the Canadian			Capital repairs and payments to the		
Broadcasting Corporation for			City of Ottawa	7,000,000	7,000,000
operating expenditures—				30,994,000	30,994,000
Other operating costs	840,404,001	840,404,000	National Battlefields		
Frozen	58,217,000		Commission		
	898,621,001	840,404,000	Vote 65—Program expenditures—		
Vote 25—Payments to the Canadian			Operating budget	8,793,750	8,457,682
Broadcasting Corporation for			Statutory amounts	1,635,167	1,635,074
working capital	4,000,000	4,000,000		10,428,917	10,092,756
Vote 30—Payments to the Canadian			National Capital Commission		
Broadcasting Corporation for			Vote 70—Payment to the National		
capital expenditures.....	138,481,000	138,481,000	Capital Commission for operating		
	1,041,102,001	982,885,000	expenditures	52,491,000	52,491,000
Canadian Film Development			Vote 75—Payment to the National		
Corporation			Capital Commission for capital		
Vote 35—Payments to the Canadian			expenditures	36,234,000	36,234,000
Film Development			Vote 80—Payment to the National		
Corporation—			Capital Commission for grants		
Other operating costs	105,868,500	105,868,500	and contributions	12,983,000	12,983,000
Frozen	19,735,500			101,708,000	101,708,000
	125,604,000	105,868,500	National Film Board		
Canadian Museum of Civilization			Vote 85—National Film Board		
Vote 40—Payments to the Canadian			Revolving Fund—Operating		
Museum of Civilization for			loss—		
operating and capital			Operating budget	73,306,622	69,676,168
expenditures	53,734,198	53,734,197	Grants and contributions.....	321,728	321,728
Canadian Museum of Nature			Less: revenues netted against		
Vote 45—Payments to the Canadian			expenditures	8,900,000	6,907,274
Museum of Nature for				64,728,350	63,090,622
operating and capital			Vote 86b—National Film Board		
expenditures	26,234,586	26,234,586	Revolving Fund—Decrease		
Canadian Radio-television and			in drawdown authority limit.....	1	
Telecommunications Commission			Statutory amounts	1,324,890	
Vote 50—Program expenditures—				66,053,241	63,090,622
Operating budget	36,746,141	36,447,394	National Gallery of Canada		
Less: revenues netted against			Vote 90—Payments to the		
expenditures	30,983,000	30,983,000	National Gallery of Canada		
	5,763,141	5,464,394	for operating and capital		
Statutory amounts	5,118,770	5,115,000	expenditures	37,233,688	37,233,688
	10,881,911	10,579,394			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection	6,000,000	6,000,000	Status of Women—Office of the Co-ordinator		
	43,233,688	43,233,688	Vote 125—Operating expenditures— Operating budget	10,980,062	10,595,802
National Library			Vote 130—Grants	10,000,000	10,000,000
Vote 100—Program expenditures—			Statutory amounts	1,190,308	1,189,000
Operating budget	40,062,329	38,970,028		22,170,370	21,784,802
Grants and contributions	36,000	30,206	Total Ministry.....	3,577,604,014	3,409,415,088
Frozen	194,173				
	40,292,502	39,000,234	CITIZENSHIP AND IMMIGRATION		
Statutory amounts	4,160,964	4,160,959	Department		
	44,453,466	43,161,193	Vote 1—Operating expenditures—		
National Museum of Science and Technology			Operating budget	518,045,308	481,426,560
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	24,649,627	24,649,626	Interim federal health program	42,745,000	42,542,410
Parks Canada Agency			Illegal migrant smuggling	5,000,000	2,791,126
Vote 110—Program expenditures—			Frozen	6,084,437	
Operating budget	363,023,127	321,031,241		571,874,745	526,760,096
Grants and contributions	3,223,846	3,223,846	Vote 2b—Write-off of outstanding loans	1,757,203	1,757,203
Frozen	3,669,356		Vote 5—Capital expenditures	25,249,000	24,907,461
	369,916,329	324,255,087	Vote 10—Grants and contributions	345,810,214	337,151,303
Vote 111b—Parks Canada Agency Enterprise Units Revolving Fund— Write-off of the drawdown authority and termination of operations	1		Statutory amounts	53,395,974	53,367,801
Vote 112b—Parks Canada Agency Townships Revolving Fund—Write- off of the drawdown authority and terminal of operations	1		Total Department.....	998,087,136	943,943,864
Vote 115—Payments to the New Parks and Historic Sites Account	16,500,000	16,500,000	Immigration and Refugee Board of Canada		
Statutory amounts	125,988,959	107,662,184	Vote 15—Program expenditures—		
	512,405,290	448,417,271	Operating budget	92,760,762	88,509,951
Public Service Commission			Translation costs (Devinat case)		
Vote 120—Program expenditures—			Personnel	68,541	28,089
Operating budget	123,070,043	121,466,902	Other operating costs	4,908,841	4,597,807
Translation costs (Devinat case)	625,000	388,880		97,738,144	93,135,847
	123,695,043	121,855,782	Statutory amounts	11,359,000	11,359,000
Vote 121b—Staff Development and Training Revolving Fund—Decrease in drawdown authority limit	1			109,097,144	104,494,847
Statutory amounts	20,750,003	13,824,245	Total Ministry.....	1,107,184,280	1,048,438,711
	144,445,047	135,680,027	ENVIRONMENT		
			Department		
			Vote 1—Operating expenditures—		
			Operating budget	653,758,406	630,234,700
			Frozen	3,103,480	
			Less: revenues netted against expenditures	90,713,000	80,193,428
				566,148,886	550,041,272
			Vote 5—Capital expenditures—		
			Capital	58,799,566	58,716,469
			Frozen	3,338,000	
				62,137,566	58,716,469
			Vote 10—Grants and contributions—		
			Grants and contributions	176,138,916	175,897,875
			Frozen	540,643	
				176,679,559	175,897,875

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	56,702,606	56,694,678	Statutory amounts	25,191,923,011	25,191,923,011
Total Department.....	861,668,617	841,350,294	Total Department.....	26,792,822,364	26,509,160,905
Canadian Environmental Assessment Agency			Auditor General		
Vote 15—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	14,736,306	10,986,443	Operating budget	58,811,100	55,087,846
Grants and contributions	1,395,000	528,974	Grants and contributions	380,000	377,343
Frozen	54,394			59,191,100	55,465,189
Less: revenues netted against expenditures	3,501,000	197,610	Statutory amounts	7,006,387	6,997,000
	12,684,700	11,317,807		66,197,487	62,462,189
Statutory amounts	1,247,529	1,247,000			
	13,932,229	12,564,807	Canadian International Trade Tribunal		
Total Ministry.....	875,600,846	853,915,101	Vote 25—Program expenditures—		
FINANCE			Operating budget	8,371,929	8,067,245
Department			Frozen	7,971	
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM				8,379,900	8,067,245
Vote 1—Operating expenditures—			Statutory amounts	1,242,000	1,242,000
Operating budget	100,928,699	93,849,214		9,621,900	9,309,245
Frozen	352,634		Financial Consumer Agency of Canada		
Less: revenues netted against expenditures	10,690,538	10,690,538	Statutory amounts	3,909,616	3,909,616
	90,590,795	83,158,676	Financial Transactions and Reports Analysis Centre of Canada		
Vote 2a—Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$17,900,000 owed by the Government of Jamaica	17,900,000	17,889,590	Vote 30—Program expenditures—		
			Operating budget	34,455,524	34,440,393
Vote 3a—Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon	4,900,000		Statutory amounts	1,321,085	1,321,085
Vote 5—Grants and contributions	326,000,000	242,065,362		35,776,609	35,761,478
Statutory amounts	1,782,387,939	1,617,198,119	Office of the Superintendent of Financial Institutions		
	2,221,778,734	1,960,311,747	Vote 35—Program expenditures—		
PUBLIC DEBT PROGRAM			Operating budget	916,500	916,500
Statutory amounts	41,327,510,690	41,327,510,690	Frozen	1,100,000	
FEDERAL-PROVINCIAL TRANSFERS PROGRAM				2,016,500	916,500
Vote 15—Transfer payments to the territorial governments—			Statutory amounts	77,423,208	1,704,324
Other operating costs	1,604,000,000	1,317,237,894		79,439,708	2,620,824
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	3,100,647		Total Ministry.....	70,537,057,108	69,911,046,694
	1,600,899,353	1,317,237,894	FISHERIES AND OCEANS		
			Department		
			Vote 1—Operating expenditures—		
			Operating budget	1,142,114,746	1,125,935,024
			Frozen	5,712,881	
			Less: revenues netted against expenditures	45,821,000	38,913,787
				1,102,006,627	1,087,021,237
			Vote 5—Capital expenditures—		
			Capital	143,013,553	139,284,948
			Frozen	18,472,364	
				161,485,917	139,284,948

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 10—Grants and contributions—			Statutory amounts	439,000	439,000
Grants and contributions	204,297,640	173,248,570			
Frozen	1,186,000			8,285,047	7,936,642
	205,483,640	173,248,570			
Statutory amounts	112,952,682	112,437,307			
Total Ministry	1,581,928,866	1,511,992,062			
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			NAFTA Secretariat, Canadian Section		
Department			Vote 50—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	2,173,311	1,740,556
Operating budget	1,110,127,192	1,075,045,248	Frozen	8,314	
Hemispheric summits	10,947,968	9,972,968		2,181,625	1,740,556
Frozen	5,616,171		Statutory amounts	141,000	141,000
Less: revenues netted against expenditures	27,473,000	17,421,682		2,322,625	1,881,556
	1,099,218,331	1,067,596,534			
Vote 5—Capital expenditures—			Northern Pipeline Agency		
Capital	177,086,419	176,522,923	Vote 55—Program expenditures—		
Hemispheric summits	55,000		Operating budget	242,000	234,067
	177,141,419	176,522,923	Statutory amounts	22,000	22,000
Vote 10—Grants and contributions	505,694,160	497,357,445		264,000	256,067
Statutory amounts	130,614,555	118,731,582	Total Ministry	4,131,568,050	4,074,377,679
Total Department	1,912,668,465	1,860,208,484	GOVERNOR GENERAL		
Canadian Commercial Corporation			Vote 1—Program expenditures—		
Vote 15—Program expenditures	15,831,000	15,831,000	Operating budget	16,208,072	16,000,301
Canadian International Development Agency			Grants and contributions	11,000	
Vote 20—Operating expenditures—			Frozen	35,000	
Operating budget	158,526,440	156,868,066		16,254,072	16,000,301
Frozen	541,743		Statutory amounts	2,081,071	2,080,290
	159,068,183	156,868,066	Total Ministry	18,335,143	18,080,591
Vote 25—Grants and contributions	1,709,609,128	1,707,898,356	HEALTH		
Statutory amounts	217,293,516	217,271,422	Department		
	2,085,970,827	2,082,037,844	Vote 1—Operating expenditures—		
Export Development Canada			Operating budget	854,197,643	818,751,453
Vote 36a—Payment to Export Development Canada to compensate for transferred liabilities	2,000,000	2,000,000	Capital	14,291,865	14,291,865
Statutory amounts	5,337,086	5,337,086	First Nations and Inuit health—		
	7,337,086	7,337,086	Operating budget	190,003,984	185,166,100
International Development Research Centre			Capital	2,709,500	2,709,500
Vote 40—Payments to the International Development Research Centre	98,889,000	98,889,000	Revenues netted against expenditures	(9,083,000)	(6,867,610)
International Joint Commission			Non-insured health services	506,519,916	506,519,916
Vote 45—Program expenditures—			Frozen	4,002,895	
Operating budget	7,650,378	7,497,642	Less: revenues netted against expenditures	53,614,600	50,301,046
Frozen	195,669			1,509,028,203	1,470,270,178
	7,846,047	7,497,642	Vote 5—Grants and contributions—		
			Grants and contributions	591,371,514	573,538,866
			First Nations and Inuit health—		
			Grants and contributions	548,832,800	548,832,800
				1,140,204,314	1,122,371,666
			Statutory amounts	86,648,389	86,435,609
			Total Department	2,735,880,906	2,679,077,453

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Institutes of Health Research			Canadian Artists and Producers Professional Relations Tribunal		
Vote 10—Operating expenditures—			Vote 15—Program expenditures—		
Operating budget	33,135,700	27,639,650	Operating budget	1,610,000	1,121,077
Vote 15—Grants	518,717,333	494,540,211	Statutory amounts	140,000	140,000
Statutory amounts	1,980,013	1,967,000		1,750,000	1,261,077
	553,833,046	524,146,861			
Hazardous Materials Information Review Commission			Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	2,793,310	2,639,975	Operating budget	9,117,864	7,573,586
Statutory amounts	518,843	518,843	Less: revenues netted against expenditures	5,841,000	4,407,248
	3,312,153	3,158,818 ⁽¹⁾		3,276,864	3,166,338
Patented Medicine Prices Review Board			Total Ministry.....	28,047,273,482	27,872,864,525
Vote 25—Program expenditures—					
Operating budget	3,520,500	3,470,605	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Public hearings	300,000	64,258	Department		
Statutory amounts	3,820,500	3,534,863	ADMINISTRATION PROGRAM		
	417,723	416,323	Vote 1—Program expenditures—		
	4,238,223	3,951,186	Operating budget	109,443,524	108,589,034
Total Ministry.....	3,297,264,328	3,210,334,318	Grants and contributions	458,000	458,000
				109,901,524	109,047,034
HUMAN RESOURCES DEVELOPMENT			Statutory amounts	8,480,661	8,475,988
Department				118,382,185	117,523,022
Vote 1—Operating expenditures—			INDIAN AND INUIT AFFAIRS PROGRAM		
Operating budget	2,137,968,179	2,136,403,112	Vote 5—Operating expenditures—		
Opportunity Fund	2,913,000	1,762,771	Operating budget	302,697,851	291,751,538
<i>Alberta Limitation Act</i>	2,243,733	1,724,567	Frozen	10,483,592	
Translation—Devinat	10,525,600	775,771		313,181,443	291,751,538
Frozen	22,251,400		Vote 10—Capital expenditures—		
Less: revenues netted against expenditures	1,572,589,800	1,564,030,558	Capital	5,528,088	5,453,187
	603,312,112	576,635,663	Frozen	1,067,596	
Vote 5—Grants and contributions—				6,595,684	5,453,187
Grants and contributions	940,725,443	804,773,551	Vote 15—Grants and contributions	4,336,839,289	4,334,634,859
Opportunity Fund	26,751,000	18,619,506	Statutory amounts	208,427,048	175,679,512
Frozen	2,335,938			4,865,043,464	4,807,519,096
	969,812,381	823,393,057			
Vote 6a—Government Annuities Account	24,811	24,811	NORTHERN AFFAIRS PROGRAM		
Statutory amounts	26,455,929,166	26,455,740,539	Vote 35—Operating expenditures—		
Total Department.....	28,029,078,470	27,855,794,070	Operating budget	113,626,879	110,037,028
Canada Industrial Relations Board			Frozen	2,690,040	
Vote 10—Program expenditures—				116,316,919	110,037,028
Operating budget	11,654,991	11,187,415	Vote 40—Grants and contributions	71,702,291	71,551,785
Translation costs (Devinat case)	240,000	233,625	Vote 45—Payments to Canada Post Corporation	24,964,256	24,964,256
Frozen	50,534		Statutory amounts	12,832,250	12,820,792
	11,945,525	11,421,040		225,815,716	219,373,861
Statutory amounts	1,222,623	1,222,000	Total Department.....	5,209,241,365	5,144,415,979
	13,168,148	12,643,040			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Polar Commission			Statutory amounts	6,352,202	6,352,172
Vote 50—Program expenditures—				371,085,688	336,131,887
Operating budget	919,642	919,315	Canadian Tourism Commission		
Grants and contributions	18,000	10,000	Vote 45—Program expenditures	103,688,000	103,688,000
	937,642	929,315	Competition Tribunal		
Statutory amounts	63,000	63,000	Vote 50—Program expenditures—		
	1,000,642	992,315	Operating budget	1,576,313	1,552,395
Total Ministry	5,210,242,007	5,145,408,294	Statutory amounts	137,000	137,000
				1,713,313	1,689,395
INDUSTRY			Copyright Board		
Department			Vote 55—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	2,142,750	1,817,493
Operating budget	560,545,035	543,004,815	Statutory amounts	216,000	216,000
Frozen	960,152			2,358,750	2,033,493
Less: revenues netted against			Economic Development Agency of		
expenditures	49,626,601	49,626,601	Canada for the Regions of Quebec		
	511,878,586	493,378,214	Vote 60—Operating expenditures—		
Vote 2b—Canadian Intellectual			Operating budget	40,225,440	39,845,631
Property Office Revolving			Summit of the Americas (TB829359) ..	1,500,000	480,586
Fund—Decrease in drawdown			Frozen	249,745	
authority limit	1			41,975,185	40,326,217
Vote 5—Grants and contributions—			Vote 65—Grants and contributions—		
Grants and contributions	817,302,705	798,462,229	Grants and contributions	180,212,001	175,142,559
Frozen	40,611,286		Frozen	86,856,202	
	857,913,991	798,462,229		267,068,203	175,142,559
Statutory amounts	173,623,678	117,699,678	Statutory amounts	45,299,155	45,289,286
Total Department	1,543,416,256	1,409,540,121		354,342,543	260,758,062
Atlantic Canada Opportunities Agency			Enterprise Cape Breton Corporation		
Vote 20—Operating expenditures—			Vote 70—Payments to the Enterprise		
Operating budget	74,576,873	71,197,213	Cape Breton Corporation—		
Vote 25—Grants and contributions—			Other operating costs	37,608,000	37,608,000
Grants and contributions	232,532,841	232,532,840	Frozen	2,000,000	
Frozen	35,664,294			39,608,000	37,608,000
	268,197,135	232,532,840	National Research Council of Canada		
Statutory amounts	14,330,726	14,275,147	Vote 75—Operating expenditures—		
	357,104,734	318,005,200	Operating budget	311,688,776	310,871,027
Canadian Space Agency			Frozen	2,273,114	
Vote 30—Operating expenditures—				313,961,890	310,871,027
Operating budget	119,142,418	116,699,586	Vote 80—Capital expenditures	67,000,600	66,983,113
Frozen	138,753		Vote 85—Grants and contributions	149,953,000	149,784,296
	119,281,171	116,699,586	Statutory amounts	135,699,330	113,609,263
Vote 35—Capital expenditures—				666,614,820	641,247,699
Personnel	3,931,608	3,931,608	Natural Sciences and Engineering Research Council		
Capital	162,171,888	162,104,490	Vote 90—Operating expenditures—		
Frozen	29,549,636		Operating budget	30,654,300	29,361,536
	195,653,132	166,036,098	Vote 95—Grants	582,482,850	555,507,850
Vote 40—Grants and contributions—					
Grants and contributions	47,111,002	47,044,031			
Frozen	2,688,181				
	49,799,183	47,044,031			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	2,695,726	2,690,067	Vote 5—Grants and contributions—		
	615,832,876	587,559,453	Grants and contributions	82,447,130	78,350,633
Social Sciences and Humanities			Firearms program	35,364,121	35,342,791
Research Council			Legal aid services	99,327,507	99,327,507
Vote 100—Operating			Youth justice cost-sharing		
expenditures—			agreements	190,993,550	190,993,550
Operating budget	14,837,106	14,378,853	Youth Justice Renewal		
Frozen	43,294		Fund	19,257,500	10,627,655
	14,880,400	14,378,853		427,389,808	414,642,136
Vote 105—Grants	357,008,000	344,182,531	Statutory amounts	40,547,701	40,511,729
Statutory amounts	1,459,837	1,459,837	Total Department	968,309,548	935,373,972
	373,348,237	360,021,221	Canadian Human Rights		
Standards Council of Canada			Commission		
Vote 110—Payments to the Standards			Vote 10—Program expenditures—		
Council of Canada	6,944,000	6,939,221 ⁽¹⁾	Operating budget	17,364,190	17,000,314
Statistics Canada			Pay equity cases—		
Vote 115—Program expenditures—			Operating budget	2,085,030	1,756,946
Operating budget	617,973,625	613,599,504		19,449,220	18,757,260
Grants and contributions	561,000	560,800	Statutory amounts	2,303,543	2,303,543
Frozen	3,952,380			21,752,763	21,060,803
Less: revenues netted against			Canadian Human Rights		
expenditures	87,890,000	87,739,424	Tribunal		
	534,597,005	526,420,880	Vote 15—Program expenditures—		
Statutory amounts	64,300,131	64,300,131	Operating budget	2,947,693	2,517,608
	598,897,136	590,721,011	Pay equity cases—		
Western Economic			Operating budget	1,042,433	692,630
Diversification			Translation costs (Devinat		
Vote 120—Operating			case)	112,380	85,964
expenditures—			Frozen	46,827	
Operating budget	48,481,251	45,084,151		4,149,333	3,296,202
Vote 125—Grants and			Statutory amounts	178,000	178,000
contributions—				4,327,333	3,474,202
Grants and contributions	216,062,917	178,009,486	Commissioner for Federal Judicial		
Frozen	207,885		Affairs		
	216,270,802	178,009,486	Vote 20—Operating expenditures—		
Statutory amounts	28,497,806	28,492,960	Operating budget	6,858,492	6,817,827
	293,249,859	251,586,597	Frozen	62,751	
Total Ministry	5,328,204,212	4,907,529,360	Less: revenues netted against		
JUSTICE			expenditures	306,332	306,332
Department				6,614,911	6,511,495
Vote 1—Operating expenditures—			Vote 25—Canadian Judicial		
Operating budget	355,157,591	347,643,841	Council—Operating		
Firearms program—			expenditures—		
Operating budget	103,532,657	95,042,103	Operating budget	575,490	568,113
Drug Prosecution			Frozen	2,989	
Fund—				578,479	568,113
Operating budget	28,167,597	28,167,597	Statutory amounts	312,103,128	312,103,128
Youth justice—				319,296,518	319,182,736
Operating budget	12,392,582	9,366,566	Federal Court of Canada		
Frozen	1,121,612		Vote 30—Program expenditures—		
	500,372,039	480,220,107	Operating budget	37,724,944	37,321,144
			Statutory amounts	4,152,877	4,135,994
				41,877,821	41,457,138

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Law Commission of Canada			Vote 5—Capital expenditures	2,255,917,106	2,207,986,189
Vote 35—Program expenditures—			Vote 10—Grants and contributions—		
Operating budget	3,073,050	3,039,802	Grants and contributions	318,494,173	312,150,211
Statutory amounts	148,000	148,000	Frozen	84,144,595	
	3,221,050	3,187,802		402,638,768	312,150,211
			Statutory amounts	959,894,802	958,909,195
Offices of the Information and Privacy Commissioners of Canada			Total Department	12,453,863,596	12,243,536,657
OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM			Canadian Forces Grievance Board		
Vote 40—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	4,571,868	4,340,262	Operating budget	6,259,875	6,215,019
Statutory amounts	582,209	581,000	Frozen	2,000,000	
	5,154,077	4,921,262		8,259,875	6,215,019
			Statutory amounts	848,000	848,000
				9,107,875	7,063,019
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM			Military Police Complaints Commission		
Vote 45—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	10,003,268	10,003,268	Operating budget	3,828,000	3,286,958
Grants and contributions	315,739		Statutory amounts	348,000	348,000
Legal fees	125,000	114,501		4,176,000	3,634,958
	10,444,007	10,117,769	Total Ministry	12,467,147,471	12,254,234,634
Statutory amounts	1,340,541	1,340,000			
	11,784,548	11,457,769	NATURAL RESOURCES Department		
	16,938,625	16,379,031	Vote 1—Operating expenditures—		
			Operating budget	543,503,820	517,597,423
Supreme Court of Canada			Frozen	4,492,872	
Vote 50—Program expenditures—			Less: revenues netted against expenditures	24,158,000	21,245,708
Operating budget	15,156,109	14,745,102		523,838,692	496,351,715
Frozen	460,057		Vote 3b—Geomatics Canada Revolving Fund—Decrease in drawdown authority limit	1	
	15,616,166	14,745,102	Vote 5—Capital expenditures	19,756,777	19,751,774
Statutory amounts	5,658,474	5,657,712	Vote 10—Grants and contributions	227,963,778	200,650,127
	21,274,640	20,402,814	Statutory amounts	113,533,465	101,402,238
			Total Department	885,092,713	818,155,854
Tax Court of Canada			Atomic Energy of Canada Limited		
Vote 55—Program expenditures—			Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	211,240,000	211,240,000
Operating budget	11,523,867	11,112,522			
Translation costs (Devinat case)	613,649	439,627	Canadian Nuclear Safety Commission		
Frozen	97,038		Vote 20—Program expenditures—		
	12,234,554	11,552,149	Operating budget	54,753,763	52,680,522
Statutory amounts	1,111,515	1,106,000	Grants and contributions	642,000	245,740
	13,346,069	12,658,149	Frozen	490,495	
Total Ministry	1,410,344,367	1,373,176,647		55,886,258	52,926,262
			Statutory amounts	5,558,548	5,541,169
				61,444,806	58,467,431
NATIONAL DEFENCE Department					
Vote 1—Operating expenditures—					
Operating budget	9,290,088,048	9,251,272,315			
Frozen	52,324,872				
Less: revenues netted against expenditures	507,000,000	486,781,253			
	8,835,412,920	8,764,491,062			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Cape Breton Development Corporation			Canadian Centre for Management Development		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures	88,310,000	65,500,000	Vote 5—Program expenditures—		
National Energy Board			Operating budget	17,235,411	16,712,366
Vote 30—Program expenditures—			Grants and contributions	175,000	154,000
Operating budget	29,121,287	28,836,201	Frozen	270,471	
Statutory amounts	4,169,177	4,166,000		17,680,882	16,866,366
			Statutory amounts	10,032,002	10,026,909
	33,290,464	33,002,201		27,712,884	26,893,275
Total Ministry	1,279,377,983	1,186,365,486	Canadian Intergovernmental Conference Secretariat		
PARLIAMENT			Vote 10—Program expenditures—		
The Senate			Operating budget	4,228,150	4,129,282
Vote 1—Program expenditures—			Statutory amounts	309,173	309,000
Operating budget	38,478,300	38,247,933		4,537,323	4,438,282
Grants and contributions	290,000	279,366	Canadian Transportation Accident Investigation and Safety Board		
	38,768,300	38,527,299	Vote 15—Program expenditures—		
Statutory amounts	24,743,836	24,743,836	Operating budget	27,625,600	26,752,457
	63,512,136	63,271,135	Statutory amounts	3,320,749	3,298,945
House of Commons				30,946,349	30,051,402
Vote 5—Program expenditures—			Chief Electoral Officer		
Operating budget	195,176,081	189,716,552	Vote 20—Program expenditures—		
Grants and contributions	788,000	771,033	Operating budget	12,792,000	11,675,496
Less: revenues netted against expenditures	1,083,000	1,068,753	Statutory amounts	37,897,840	37,897,795
	194,881,081	189,418,832		50,689,840	49,573,291
Statutory amounts	115,765,001	115,765,001	Commissioner of Official Languages		
	310,646,082	305,183,833	Vote 25—Program expenditures—		
Library of Parliament			Operating budget	13,793,811	13,414,886
Vote 10—Program expenditures—			Statutory amounts	1,454,816	1,450,000
Operating budget	23,267,600	22,323,476		15,248,627	14,864,886
Less: revenues netted against expenditures	203,000	202,937	Millennium Bureau of Canada		
	23,064,600	22,120,539	Vote 30—Operating expenditures—		
Statutory amounts	3,219,000	3,219,000	Operating budget	3,766,511	3,606,301
	26,283,600	25,339,539	Frozen	27,360	
Total Ministry	400,441,818	393,794,507		3,793,871	3,606,301
PRIVY COUNCIL			Vote 35—Contributions—		
Department			Grants and contributions	28,592,282	25,715,448
Vote 1—Program expenditures—			Frozen	3,500,000	
Operating budget	108,771,398	107,454,150		32,092,282	25,715,448
Grants and contributions	4,997,000	4,482,459	Statutory amounts	212,000	212,000
Frozen	378,938			36,098,153	29,533,749
	114,147,336	111,936,609	National Round Table on the Environment and the Economy		
Statutory amounts	10,372,043	10,367,015	Vote 40—Program expenditures—		
Total Department	124,519,379	122,303,624	Operating budget	5,331,500	5,129,494

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments		Expenditures	
	\$		\$	
Statutory amounts	317,184		317,184	
	5,648,684		5,446,678	
Office of Indian Residential Schools Resolution of Canada				
Vote 41a—Program expenditures, grants and contributions—				
Operating budget	30,369,839		26,003,138	
Grants and contributions	2,625,763		2,625,763	
Out-of-court settlements	20,000,000		13,029,865	
	52,995,602		41,658,766	
Statutory amounts	282,097		282,097	
	53,277,699		41,940,863	
Public Service Staff Relations Board				
Vote 45—Program expenditures—				
Operating budget	6,680,490		6,197,150	
Statutory amounts	697,949		697,000	
	7,378,439		6,894,150	
Security Intelligence Review Committee				
Vote 50—Program expenditures—				
Operating budget	2,098,000		1,820,255	
Statutory amounts	217,360		217,000	
	2,315,360		2,037,255	
The Leadership Network				
Vote 55—Program expenditures—				
Frozen	2,272,000			
Statutory amounts	150,000			
	2,422,000			
Total Ministry	360,794,737		333,977,455	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	976,410,504		934,385,051	
Grants and contributions	566,002		566,002	
Real property services—				
Operating	1,411,790,184		1,402,693,373	
Personnel	152,404,597		152,404,597	
Contributions	4,086,401		4,086,401	
Banking fees	35,923,000		32,480,784	
Canada in the Americas	541,400		439,748	
Frozen	41,167,441			
Less: revenues netted against expenditures	685,241,622		685,241,622	
	1,937,647,907		1,841,814,334	
Vote 5—Capital expenditures	322,282,944		315,345,747	
Vote 6—Optional Services Revolving Fund—Decrease in drawdown authority limit				2
Vote 7b—Real Property Services Revolving Fund—Decrease in drawdown authority limit				1
Vote 8b—Consulting and Audit Canada Revolving Fund— Decrease in drawdown authority limit				1
Vote 9b—Government Telecom- munications and Informatics Services Revolving Fund— Decrease in drawdown authority limit				1
Vote 12b—Translation Bureau Revolving Fund—Decrease in drawdown authority limit				1
Vote 13b—Real Property Services Revolving Fund—Write-off of the net drawdown authority				1
Vote 14b—Optional Services Revolving Fund—Write-off of the net drawdown authority				1
Statutory amounts	440,261,505		57,480,552	
	2,700,192,364		2,214,640,633	
CROWN CORPORATIONS PROGRAM				
Vote 10—Payments to Queens Quay West Land Corporation	4,000,000		4,000,000	
Vote 11b—Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	11,325,000		11,325,000	
	15,325,000		15,325,000	
Total Department	2,715,517,364		2,229,965,633	
Communication Canada				
Vote 15—Program expenditures—				
Operating budget	51,163,625		50,587,299	
Grants and contributions	3,600,000		2,677,200	
Frozen	371,475			
	55,135,100		53,264,499	
Statutory amounts	1,917,050		1,917,000	
	57,052,150		55,181,499	
Canada Mortgage and Housing Corporation				
Vote 20—Operating expenditures	1,909,887,000		1,909,887,000	
Canada Post Corporation				
Vote 25—Payments to the Canada Post Corporation for special purposes	247,210,000		247,209,996	
Total Ministry	4,929,666,514		4,442,244,128	

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SOLICITOR GENERAL					
Department			Statutory amounts	223,000	223,000
Vote 1—Operating expenditures—				2,879,645	2,739,259
Operating budget	97,553,687	90,993,090	Royal Canadian Mounted Police		
Public security and anti-terrorism			Vote 35—Law enforcement—Operating		
initiatives	4,300,000	3,465,151	expenditures—		
Frozen	5,500,000		Operating budget	899,330,710	859,694,265
	107,353,687	94,458,241	Grants and contributions	1,925,000	1,836,921
Vote 5—Grants and contributions—			Contract policing services—		
Grants and contributions	53,630,400	49,328,544	Operating budget	1,075,835,182	1,065,655,936
Public security and anti-terrorism			Revenues netted against		
initiatives	200,000	122,968	expenditures	(921,920,319)	(921,520,319)
	53,830,400	49,451,512	Prime Minister led		
Statutory amounts	3,083,864	3,081,301	summits—		
Total Department	164,267,951	146,991,054	Operating budget	8,780,000	8,780,000
Canadian Security Intelligence			Prime Minister security detail	4,500,000	4,500,000
Service			Organized crime	22,545,000	21,045,000
Vote 10—Program expenditures—			Disclosure workload	4,000,000	4,000,000
Operating budget	250,367,954	247,887,452	RCMP corporate management		
Statutory amounts	732,591	701,612	enhancements	15,160,000	15,160,000
	251,100,545	248,589,064	Informatics and technical infrastructure	14,714,000	14,714,000
Correctional Service			Radio communications	1,392,000	1,392,000
Vote 15—Penitentiary Service and			Compensation and benefits	24,744,000	24,744,000
National Parole Service—			Hemispheric summits	9,510,000	9,510,000
Operating expenditures—			Pay equity	3,217,274	3,217,274
Operating budget	1,264,782,782	1,247,274,730	Public security and anti-terrorism		
Grants and contributions	4,421,919	4,421,919	initiatives	103,392,309	103,392,309
Frozen	3,413,876		Interim law enforcement in Canada's		
	1,272,618,577	1,251,696,649	national parks	17,115,000	14,730,776
Vote 16b—CORCAN Revolving			Frozen	19,542,163	
Fund—Decrease in drawdown			Less: revenues netted against		
authority limit and write-off of			expenditures	20,793,926	17,855,334
the net drawdown authority	1			1,282,988,393	1,212,996,828
Vote 20—Penitentiary Service and			Vote 40—Law enforcement—Capital		
National Parole Service—Capital			expenditures—		
expenditures	133,900,000	130,136,729	Capital	68,974,358	46,747,325
Statutory amounts	143,613,587	127,675,221	Contract policing services	70,560,042	70,560,042
	1,550,132,165	1,509,508,599	Informatics and technical infrastructure	286,000	286,000
National Parole			Radio communications	13,608,000	13,355,986
Board			Cell retrofit program	3,000,000	3,000,000
Vote 25—Program expenditures—			Public security and anti-terrorism		
Operating budget	30,886,967	30,416,913	initiatives	12,688,000	12,688,000
Grants and contributions	35,000	19,200	Interim law enforcement in Canada's		
Devinat	200,600	78,900	national parks	2,030,000	2,030,000
	31,122,567	30,515,013		171,146,400	148,667,353
Statutory amounts	4,004,009	4,003,734	Statutory amounts	275,333,726	273,446,256
	35,126,576	34,518,747		1,729,468,519	1,635,110,437
Office of the Correctional Investigator			Royal Canadian Mounted Police		
Vote 30—Program expenditures—			External Review Committee		
Operating budget	2,630,295	2,516,259	Vote 45—Program expenditures—		
Frozen	26,350		Operating budget	781,934	636,226
	2,656,645	2,516,259	Frozen	21,566	
				803,500	636,226
			Statutory amounts	62,000	62,000
				865,500	698,226

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Royal Canadian Mounted Police					
Public Complaints Commission					
Vote 50—Program expenditures—					
Operating budget	4,310,005	4,286,027			
Statutory amounts	367,000	367,000			
	4,677,005	4,653,027			
Total Ministry.....	3,738,517,906	3,582,808,413			
TRANSPORT					
Department					
Vote 1—Operating expenditures—					
Operating budget	551,110,940	530,303,991			
Frozen	2,115,802				
Less: revenues netted against					
expenditures	340,169,573	340,169,573			
	213,057,169	190,134,418			
Vote 5—Capital expenditures	117,929,000	110,610,610			
Vote 10—Grants and contributions.....	404,806,991	343,013,000			
Vote 15—Payments to the Jacques					
Cartier and Champlain Bridges					
Inc.....	92,860,000	92,860,000			
Vote 20—Payments to Marine Atlantic					
Inc.....	36,784,000	36,784,000			
Vote 25—Payments to VIA Rail Canada					
Inc.....	310,201,000	310,201,000			
Statutory amounts	110,850,025	109,813,694			
Total Department.....	1,286,488,185	1,193,416,722			
Canadian Transportation Agency					
Vote 30—Program expenditures—					
Operating budget	23,466,144	22,603,607			
Grants and contributions.....	4,000				
Frozen	59,697				
	23,529,841	22,603,607			
Statutory amounts	3,166,517	3,163,000			
	26,696,358	25,766,607			
Civil Aviation Tribunal					
Vote 35—Program expenditures—					
Operating budget	1,209,770	1,044,625			
Statutory amounts	101,000	101,000			
	1,310,770	1,145,625			
Total Ministry.....	1,314,495,313	1,220,328,954			
TREASURY BOARD					
Secretariat					
Vote 1—Operating expenditures—					
Operating budget	196,573,651	185,177,974			
Frozen	2,176,765				
Less: revenues netted against					
expenditures	3,554,000	1,749,472			
	195,196,416	183,428,502			
Vote 2—Grants and contributions.....	21,711,702	20,155,379			
Vote 5—Government contingencies—					
Frozen	561,810,931				
Vote 10—Government-wide initiatives—					
Other operating costs	2,232,520				
Frozen	281,902				
	2,514,422				
Vote 15—Compensation adjustments	395,000				
Vote 20—Public service					
insurance—					
Other operating costs	1,182,960,000	1,125,084,681			
Less: revenues netted against					
expenditures	117,000,000	136,602,537			
	1,065,960,000	988,482,144			
Statutory amounts	361,797,360	361,789,073			
Total Ministry.....	2,209,385,831	1,553,855,098			
VETERANS AFFAIRS					
Department					
VETERANS AFFAIRS PROGRAM					
Vote 1—Operating expenditures—					
Operating budget	270,979,235	268,412,370			
Other health purchased services—					
Personnel	4,534,904	4,534,904			
Other health purchased services	375,104,394	375,104,394			
Frozen	1,731,623				
	652,350,156	648,051,668			
Vote 5—Grants and contributions.....	1,568,805,500	1,557,083,965			
Statutory amounts	31,125,258	31,121,984			
	2,252,280,914	2,236,257,617			
VETERANS REVIEW AND APPEAL BOARD PROGRAM					
Vote 10—Program expenditures—					
Operating budget	8,706,900	8,569,039			
Statutory amounts	1,679,000	1,679,000			
	10,385,900	10,248,039			
Total Ministry.....	2,262,666,814	2,246,505,656			
GRAND TOTAL	160,784,318,109	156,928,458,706			

(1) The amounts reported in the following ministerial sections (Volume II—Part I): Health (Hazardous Materials Information Review Commission) and Industry (Standards Council of Canada) differ by \$108,207 and \$779 respectively.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	402,025	353,321	2,437,178	2,528,168	5,720,692
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the Government in negotiating the settlement of their claim.					
Commission to Review Allowances of Parliamentarians		24,728	8,867	206,810	240,405
This Commission was established by Order in Council (PC 2001-79 dated January 12, 2001) pursuant to section 68 of the <i>Parliament of Canada Act</i> . The Commission is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate.					
Commission on the Future of Health Care in Canada	157,875	89,294	1,606,428	5,389,602	7,243,199
This Commission was established by Order in Council (PC 2001-569 dated April 3, 2001) pursuant to Part I of the <i>Inquiries Act</i> . The Commission is to inquire into and undertake dialogue with Canadians on the future of Canada's public health care system, and to recommend policies and measures respectful of the jurisdictions and powers in Canada required to ensure over the long term the sustainability of a universally accessible, publicly funded health system, that offers quality services to Canadians and strikes an appropriate balance investments in prevention and health maintenance and those directed to care and treatment.					

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2001-2002 Expenditures
	\$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	37,572
Bellegarde J D (Commissionner)	77,816
Dupuis R (Commissioner)	31,517
Fontaine P (Chief Commissioner)	81,058
Holman A C (Commissioner)	53,583
Prentice J E (Commissionner)	30,780
Purdy S G (Commissionner)	40,995
	<u>353,321</u>
Commission to Review Allowances of Parliamentarians	
Epp A J (Commissioner)	17,889
Lumley E C (Chairperson)	6,839
	<u>24,728</u>
Commission on the Future of Health Care in Canada	
Romanow R J (Commissioner)	89,294

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department.....	5	171,647	4,750	17,714	2,000	196,111
Canadian Food Inspection Agency.....	2	20,800		650		21,450
CANADA CUSTOMS AND REVENUE AGENCY	2	21,893				21,893
CANADIAN HERITAGE						
Department.....	1	40,017				40,017
National Archives of Canada.....	1	8,050				8,050
National Library.....	1	10,233	156	5,751	3,739	19,879
Parks Canada Agency.....	11	169,444	22,642	17,609	456	210,151
Public Service Commission.....	7	66,012		17,099	1,708	84,819
CITIZENSHIP AND IMMIGRATION						
Department.....	9	72,681		50,886		123,567
Immigration and Refugee Board of Canada.....	1	37,819		2,134		39,953
ENVIRONMENT						
Department.....	11	17,799		912	43,664	62,375
FISHERIES AND OCEANS	59	220,511	1,775	180,854		403,140
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Canadian International Development Agency.....	6	53,433		40,466		93,899
HEALTH						
Department.....	19	307,685	53,016	182,583	2,400	545,684
Canadian Institutes of Health Research.....	2	31,989		37,950		69,939
HUMAN RESOURCES DEVELOPMENT						
Department.....	28	285,869	5,633	50,531	1,761	343,794
Canada Industrial Relations Board.....	1			32,500		32,500
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department.....	6	131,060	730	11,708	120	143,618
INDUSTRY						
Department.....	7	84,194	562	8,678	14,505	107,939
Atlantic Canada Opportunities Agency.....	2	18,987	3,150	6,500		28,637
Canadian Space Agency.....	2	48,411	4,471	23,144		76,026
Economic Development Agency of Canada for the Regions of Quebec.....	2	60,255		1,773		62,028
Statistics Canada.....	1	12,394			8,606	21,000

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
JUSTICE						
Department	16	235,577	3,090	20,314	271	259,252
NATIONAL DEFENCE						
Department	35	1,115,560	7,110	91,410	51,600	1,265,680
Canadian Forces Grievance Board	1	24,710		2,940		27,650
NATURAL RESOURCES						
Department	10	304,232	12,635	37,433	4,890	359,190
National Energy Board	4	57,505		9,803		67,308
PARLIAMENT						
House of Commons	1	21,636		10,100		31,736
PRIVY COUNCIL						
Security Intelligence Review Committee	1	39,563				39,563
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	14	89,760	29,400	217,281	1,232	337,673
Communication Canada ⁽³⁾	1	76,944	5,535	8,876		91,355
SOLICITOR GENERAL						
Department	1	47,000		12,763		59,763
Correctional Service	42	447,148		16,729	8,333	472,210
TRANSPORT						
Department						
Canadian Transportation Agency	8	297,665	20,000	52,692	1,100	371,457
VETERANS AFFAIRS	7	68,963		3,536		72,499
Total	327	4,717,446	174,655	1,173,319	146,385	6,211,805

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.⁽³⁾ Previously Canada Information Office.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 2001-2002 ⁽¹⁾		Amount realized in 2001-2002 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Port Alberni Port Authority—	
Atomic Energy of Canada Limited	265,997	Other	53,790
		Prince Rupert Port Authority—	
		Other	117,853
CASH AND ACCOUNTS RECEIVABLE—		Québec Port Authority—	
Finance—		Other	299,084
Interest on bank deposits	287,820,835	Saguenay Port Authority—	
Human Resources Development—		Other	44,390
Interest on bank deposits	83,433	Saint John Port Authority—	
		Other	248,415
Total cash and accounts receivable	287,904,268	Sept îles Port Authority—	
		Other	268,199
FOREIGN EXCHANGE ACCOUNTS—		St. John's Port Authority—	
International reserves held in the Exchange Fund		Other	76,838
Account—		Toronto Port Authority—	
Transfer of profit	2,358,259,308	Other	547,361
International Monetary Fund—Subscriptions—		Trois-Rivières Port Authority—	
Transfer of profit	100,777,695	Other	99,553
		Thunder Bay Port Authority—	
Total foreign exchange accounts	2,459,037,003	Other	75,155
		Vancouver Port Authority—	
LOANS, INVESTMENTS AND ADVANCES—		Other	3,844,502
Enterprise Crown corporations—		Windsor Port Authority—	
Business Development Bank of Canada—		Other	28,870
Dividends	13,843,500		1,977,674,744
Canada Mortgage and Housing Corporation	520,461,214	Total enterprise Crown corporations	2,668,634,414
Export Development Canada—			
Dividends	95,000,000	Portfolio investments—	
Farm Credit Canada	61,654,956	Petro-Canada Limited—	
	690,959,670	Dividends	19,756,042
Other—			
Bank of Canada—		National governments including developing	
Transfer of profit	1,928,592,756	countries—	
Canada Lands Company Limited—		Developing countries—Foreign Affairs and	
Dividends	15,500,000	International Trade—Canadian International	
Canada Post Corporation—		Development Agency—International develop-	
Dividends	21,100,000	ment assistance	4,562,922
Canadian Dairy Commission	2,080,178	Development of export trade (loans administered by the	
Belledune Port Authority—		Export Development Corporation)—Foreign Affairs	
Other	123,011	and International Trade	89,763,681
Fraser River Port Authority—		Jamaica—Finance	82,690
Other	222,235	Thailand Financial Assistance Loan—Finance	26,274,003
Halifax Port Authority—		United Kingdom—Finance—United Kingdom Financial	
Other	540,177	Agreement Act, 1946	
Hamilton Port Authority—		Deferred interest	4,029,893
Other	199,357	Total national governments including developing	
Montreal Port Authority—		countries	124,713,189
Other	3,311,667		
Nanaimo Port Authority—		International organizations—	
Other	189,867	International Monetary Fund—	
North Fraser Port Authority—		Poverty Reduction and Growth Facility	38,029,456
Other	111,486		

RETURN ON INVESTMENTS—Continued

	Amount realized in 2001-2002 ⁽¹⁾	Amount realized in 2001-2002 ⁽¹⁾
	\$	\$
Provincial and territorial governments—		
NEWFOUNDLAND AND LABRADOR—		
Finance—		
Municipal Development and Loan		
Board	34,602	22,190
Industry—		
Atlantic Development Board carry-over		
projects	24,993	
Atlantic Provinces Power Development		
Act.	2,397,470	9,090
	2,457,065	
NOVA SCOTIA—		
Finance—		
Municipal Development and Loan		
Board	4,056	
Industry—		
Atlantic Development Board carry-over		
projects	6,753	444,416
	10,809	
PRINCE EDWARD ISLAND—		
Finance—		
Municipal Development and Loan		
Board	8,837	
Industry—		
Atlantic Canada Opportunities Agency—		
Comprehensive development plan agreement	238,602	107,616,198
	247,439	108,060,614
NEW BRUNSWICK—		
Finance—		
Municipal Development and Loan		
Board	52,366	
Industry—		
Atlantic Provinces Power Development		
Act.	681,846	
Atlantic Canada Opportunities Agency—		
Special areas and highways agreement	76,462	
	810,674	
QUEBEC—		
Finance—		
Federal-provincial fiscal		
arrangements	58,944	
Municipal Development and Loan		
Board	565,852	6,376,050
	624,796	2,782,906
SASKATCHEWAN—		
Agriculture and Agri-Food—		
Agricultural service centres	11,479	
Finance—		
Municipal Development and Loan		
Board	1,006	4,599
	12,485	12,095,612
ALBERTA—		
Finance—		
Municipal Development and Loan		
Board	24,423	
BRITISH COLUMBIA—		
Finance—		
Municipal Development and Loan		
Board		22,190
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory		9,090
Total provincial and territorial governments		4,218,971
Other loans, investments and advances—		
Loans and accountable advances—		
Foreign Affairs and International Trade—		
Loans, investments and advances to national		
governments	\$ 239	
Personnel posted abroad	444,177	
		444,416
Human Resources Development—		
Interest on Canada student loans		107,616,198
		108,060,614
Other—		
Agriculture and Agri-Food—		
Construction of multi-purpose		
exhibition buildings		86,393
Citizenship and Immigration—		
Interest on transportation and assistance loans		949,113
Finance—		
Financial Consumer Agency of		
Canada		61,449
Ottawa Civil Service Recreational Association		2,456
Fisheries and Oceans—		
Loans to Haddock Fishermen		106,882
Foreign Affairs and International Trade—		
Interest received from other enterprise Crown		
corporations		82,901
Indian Affairs and Northern Development—		
Yukon Energy Corporation		45,340
Inuit loan fund		8,763
Indian economic development fund		515,430
Council for Yukon Indians		1,041,354
Native claimants		6,376,050
First Nations in British Columbia		2,782,906
Transport—		
St Lawrence Seaway Management		
Corporation		31,976
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances		4,599
		12,095,612
Total other loans, investments and advances		120,156,226
Total loans, investments and advances		2,975,508,298

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2001-2002 ⁽¹⁾		Amount realized in 2001-2002 ⁽¹⁾
	\$		\$
OTHER ACCOUNTS—		Royal Canadian Mounted Police—	
Canadian Heritage—		Loans and advances to persons posted abroad—	
Canadian Heritage Revolving Funds	202,405	Interest	\$ 14,543
Foreign Affairs and International Trade—		Transfer of profit	(186,149)
Interest on mission bank accounts	454,928		(171,606)
Indian Affairs and Northern Development—			
Indian housing assistance fund—		Total other accounts.....	99,266,228
On-reserve housing—Interest on guaranteed loans...	1,035,754	TOTAL RETURN ON INVESTMENTS	5,821,981,794
Eso Ltd—Norman Wells Project profits	92,571,617		
National Defence—		Summary—	
Interest on loans to employees posted abroad	751,180	Interest	1,166,365,215
Interest earned from funds on deposit with suppliers.....	82,657	Transfer of profits	4,480,201,376
Natural Resources—		Transfer of surpluses	(186,149)
Natural Resources Revolving Funds	284,764	Dividends	165,199,542
Public Works and Government Services—		Other	10,401,810
Optional Services Revolving Fund	2,063,938	Total.....	5,821,981,794
Solicitor General—Correctional Service—			
CORCAN Revolving Fund	1,990,591		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;

- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2001-2002";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			CITIZENSHIP AND IMMIGRATION		
Minister—			Ministers—		
Hon L Vanclief	1	55,745	Hon E Caplan	1	39,466
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			Hon D Coderre	1	25,972
Hon A Mitchell	1	54,056	ENVIRONMENT		
Parliamentary Secretary—			Minister—		
L McCormick	1	20,603	Hon D Anderson	1	94,425
CANADA CUSTOMS AND REVENUE AGENCY			Parliamentary Secretary—		
Ministers of National Revenue—			K Redman	1	8,031
Hon E Caplan	1	392	FINANCE		
Hon M Cauchon	1	7,117	Minister—		
CANADIAN HERITAGE			Hon P Martin	1	42,700
Minister—			Secretaries of State (International Financial Institutions)—		
Hon S Copps	1	106,181	Hon J McCallum	1	26,267
Secretaries of State (Amateur Sport)—			Hon J Peterson	1	20,171
Hon D Coderre	1	110,733	FISHERIES AND OCEANS		
Hon P DeVillers	1	11,531	Ministers—		
Secretaries of State (Multiculturalism)—			Hon H S Dhaliwal	1	32,603
Hon C Bradshaw	1	1,097	Hon R Thibault	1	38,476
Hon H Fry	1	3,837	Parliamentary Secretaries—		
Secretary of State (Status of Women)—			G Farrah	1	2,481
Hon H Fry	1	3,389	L D O'Brien	1	1,654
Parliamentary Secretary—					
S Bulte	1	7,148			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			INDUSTRY		
Ministers of Foreign Affairs—			Ministers—		
Hon W Graham	1	10,166	Hon A Rock	1	63,350
Hon J Manley	1	96,361	Hon B V Tobin	1	97,393
Minister for International Trade—			Secretaries of State (Science, Research and Development)—		
Hon P S Pettigrew	1	44,217	Hon M Bevilacqua	1	2,317
Minister of Veterans Affairs and Secretary of State (Western Economic Diversification) (Francophonie)—			Hon G Normand	1	57,858
Hon R Duhamel	1	5,524	Ministers of State (Atlantic Canada Opportunities Agency)—		
Secretary of State (Latin America and Africa) (Francophonie)—			Hon G Byrne	20	17,461
Hon D Kilgour	1	75,450	Hon R Thibault	20	100,530
Secretary of State (Latin America and Africa) (Francophonie)—			Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon D Paradis	1	7,574	Hon C Drouin	55	3,110
Secretaries of State (Asia-Pacific)—			Secretaries of State (Western Economic Diversification)—		
Hon D Kilgour	1	22,507	Hon R J Duhamel	120	6,908
Hon R D Pagtakhan	1	75,501	Hon S Owen	120	4,908
Secretary of State (Central and Eastern Europe and Middle East)—			JUSTICE		
Hon G Knutson	1	12,315	Minister of Justice and Attorney General of Canada—		
Parliamentary Secretaries—			Hon M Cauchon	1	3,244
P O'Brien	1	2,586	Hon A McLellan	1	18,967
D Paradis	1	13,985	Parliamentary Secretary—		
Ministers for International Cooperation—			J Maloney	1	4,006
Hon M Minna	20	70,120	NATIONAL DEFENCE		
Hon S Whelan	20	54,477	Minister—		
Parliamentary Secretaries—			Hon A Eggleton	1	80,567
J Caldicott	20	423	Parliamentary Secretary—		
M Jennings	20	2,048	J F O'Reilly	1	973
M Murphy	20	64	NATURAL RESOURCES		
HEALTH			Ministers—		
Ministers—			Hon H S Dhaliwal	1	9,062
Hon A McLellan	1	13,379	Hon R E Goodale	1	71,744
Hon A Rock	1	96,831	Parliamentary Secretary—		
Parliamentary Secretaries—			B Serre	1	2,356
J Castonguay	1	9,042	PRIVY COUNCIL		
Y Charbonneau	1	4,194	Prime Minister—		
HUMAN RESOURCES DEVELOPMENT			Rt Hon J Chretien	1	1,607
Minister of Human Resources Development—			Deputy Prime Minister—		
Hon J Stewart	1	64,266	Hon H Gray	1	20,113
Minister of Labour—			Deputy Prime Minister and Minister of Infrastructure and Crown Corporations—		
Hon C Bradshaw	1	79,071	Hon J P Manley	1	6,477
Secretary of State (Children and Youth)—			President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon E Blondin-Andrew	1	49,042	Hon S Dion	1	54,976
Parliamentary Secretaries—			Leader of the Government in the House of Commons—		
R Folco	1	10,197	Hon D Boudria	1	33,609
J Longfield	1	2,206			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Minister—					
Hon R D Nault	1	99,348			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Leader of the Government in the House of Commons and Federal Interlocutor for Métis and Non-Status Indians—			TRANSPORT		
Hon R E Goodale	1	9,028	Minister—		
Leader of the Government in the Senate—			Hon D M Collenette	1	91,793
Hon S Carstairs	1	58,838	Parliamentary Secretary—		
PUBLIC WORKS AND GOVERNMENT SERVICES			B St Denis	1	13,676
Ministers—			TREASURY BOARD		
Hon D Boudria	1	17,378	President of the Treasury Board and Minister responsible for Infrastructure—		
Hon A Gagliano	1	16,190	Hon L Robillard	1	37,003
SOLICITOR GENERAL			VETERANS AFFAIRS		
Solicitor General of Canada—			Ministers—		
Hon L MacAulay	1	61,750	Hon R J Duhamel	1	31,366
Parliamentary Secretary—			Hon R D Pagtakhan	1	2,708
L Myers	1	22,196	Parliamentary Secretary—		
			C Provenzano	1	669

SECTION 13

2001-2002

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Canadian delegation to Ouagadougou Conference of ministers of youth and sports (CONFEJES)	39,461
Canadian delegation in Uruguay Meeting of Education Ministers of the Americas	36,054
Canadian delegation to funeral of Former President of Senegal	1,584
Canadian delegation to Thailand Southeast Asia Ministers of Education Council (SEAMEC)	15,739
Canadian delegation to New York United Nations Special Session on HIV/AIDS	13,043
Canadian delegation to Botswana Kimberley Process Ministerial Meeting	23,499
Canadian delegation to Cotonou Ministerial conference on culture	51,977
Canadian delegation to Paris Conference United Nations Educational Scientific and Cultural (UNESCO)	99,488
Canadian delegation to Durban World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)	333,109
Canadian Delegation to Geneva International Conference on Education	30,910
Canadian delegation to Paris Organization for Economic Cooperation and Development (OECD)	16,856
Conference Economic and Social Council (ECOSOC) in Geneva	93,476
Conference of Ministers of education in French-Speaking countries (CONFEMEN) to Beirut	10,219
Conference of Spouses of Head of states and Governments of Americas to Ecuador	102,355
Governor General visit to Chili and Argentina	1,316,995
Governor General visit to Germany and Bosnia	1,238,012
Minister of Foreign Affairs (MINA) to Rome G-8 Foreign ministers' meeting	185,860
Minister of Foreign Affairs (MINA) to Costa Rica General Assembly Organization of American States (OAS)	7,585
Minister of Foreign Affairs (MINA) to Hanoi Association of South-East Asian Nations (ASEAN)	120,884
Minister of Foreign Affairs (MINA) to Jordan Human Security Network	49,284
Minister of International Trade (MINT) to Shanghai Ministers responsible for Trade - Asia-Pacific Economic Cooperation APEC	29,350
Minister of Foreign Affairs (MINA) to Budapest North Atlantic Council and Meeting Euro-Atlantic Partnership Council (NAC/EAPC)	30,409
Minister of Foreign Affairs (MINA) to London UK Commonwealth Ministers Action Group (CMAG) (Three meetings)	133,107
Minister of Foreign Affairs (MINA) to Washington OSA	3,760
Minister of Foreign Affairs (MINA) to Bucharest Organization for Security and Cooperation in Europe (OSCE)	40,280
Minister of Foreign Affairs (MINA) to New York Nuclear-Test Ban Treaty	2,650
Minister of Foreign Affairs (MINA) to Brussels North Atlantic Council and Meeting/Euro-Atlantic Partnership Council (NAC/EAPC)	5,293
Minister of Foreign Affairs (MINA) to New York United Nations General Assembly (UNGA) 56 th session	706,115
Minister for International Co-operation (MINE) to Geneva UNNCD /COP5 meeting	9,719
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to China - Asia-Pacific Economic Cooperation Council (APEC)	82,609
Minister of International Trade (MINT) visit to Qatar World Trade Organization (WTO)	401,824
Ministerial pairing	55,716
Ministerial Conference on francophony in Paris	36,587
Minister of International Trade (MINT) to Paris OECD Meeting	41,278
Prime Minister's visit to Salt Lake City 2002 Winter Olympics Games	4,406
Prime Minister's visit to Brussels, Belgium North Atlantic Treaty Organization (NATO)	266,482
Prime Minister's visit to Veracruz, Mexico International Forum on Federalism	243,769
Prime Minister's visit to New York World Trade Center	120,612
Prime Minister's visit to Washington, DC Meeting with President Bush	33,531
Prime Minister's visit to Moscow, Russia International Olympic Committee (IOC)	440,848
Prime Minister's visit to Stockholm, Sweden Canada-European Union Summit (CDA-EU)	391,227
Prime Minister's visit to Atlanta, Georgia Team Canada Atlantic	278,786
Prime Minister's visit to Dallas and Los Angeles Team Canada West Mission	1,239,708
Prime Minister's visit to New York United Nations Special session of the General Assembly on Children (postponed costs)	118,785
Prime Minister's visit to New York Canada Loves New York	103,151

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Prime Minister's visit to Beirut, Lebanon Francophonie Summit	147,310
Prime Minister's visit to Shanghai, China Asia-Pacific Economic Cooperation Council (APEC)	610,690
Prime Minister's visit to Washington, DC Meeting with President Bush	25,742
Prime Minister's visit to Russia and Germany Team Canada Trade Mission 2002	6,392,689
Prime Minister's visit to Stockholm, Sweden Progressive Summit	513,657
Prime Minister's visit to New York World Economic Forum (WEF)	515,016
Prime Minister's visit to Genoa, Italy G-8 Summit	910,032
Prime Minister's visit to Monterrey, Mexico United Nations International Conference on Financing for Development	634,345
Start-up cost and Advance team for the Prime Minister's visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	967,899
Prime Minister's visit to Coolumb, Australia Commonwealth Heads of Government Meeting (CHOGM)	759,743
Secretary of State Latin America Presidential Inauguration in Nicaragua	2,613
Secretary of State Latin America to Lima Peru Special session of Organization of American States (OAS)	12,945
Secretary of State Latin America Interamerican Board of Agriculture	5,030
Secretary of State Latin America Inauguration of President of Peru	3,977
Start-up cost and advance team for the Prime Minister's visit to New York East-West Institute ceremony	1,256
Start-up cost and advance team Pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002	11,198
Start-up cost and advance team for the Prime Minister's visit to Spain Canada European Union (CDA-EU) Summit	26,419
Start-up cost and advance team Pre advance for the Prime Minister's visit to Prague Czech Republic NATO Summit	63,047
United Nations Conference Illicit Trade in Small Arms in New York	56,893
United Nations Commission on Human Rights 57 th session	101,332
United Nations Commission on Human Rights 58 th session	90,108
Total	20,458,333

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Canadian delegation to Ouagadougou - Conference of ministers of youth and sports (CONFJES).....</i>	30,382	<i>Canadian delegation to Geneva - International Conference on Education.....</i>	30,910
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Guenette R., Lessard G., Brunet M.		Martin R.	
Other		Provincial delegations	
Matte G.		Lantz Hon. J., Fougère M-L.	
<i>Canadian delegation in Uruguay - Meeting of Education Ministers of the Americas</i>	34,915	Others	
Foreign Affairs and International Trade		Egron-Polak E., Cappon P., Tardif J-P., Willard G., Pelley B.	
Martin R.		<i>Canadian delegation to Paris - Organization for Economic Cooperation and Development (OECD).....</i>	16,856
Provincial delegations		Foreign Affairs and International Trade	
Dussault Y., Legault Hon. F.		Martin R.	
Others		Provincial delegations	
Hagel Hon. G., Molloy G.		Robichaud Hon. E., Daigle R., Mercier A., Moloy S.	
<i>Canadian delegation to funeral of Former President of Senegal</i>	1,584	Other	
Others		Moloy S.	
Cunningham Hon. Diane., Molloy G.		<i>Conference Economic and Social Council (ECOSOC) in Geneva.....</i>	81,376
<i>Canadian delegation to Thailand - Southeast Asia Ministers of Education Council (SEAMEC)</i>	15,739	Foreign Affairs and International Trade	
Others		Mickleburgh N., Pelletier D., Roy C.	
Cunningham Hon. Diane., Molloy G.		<i>Conference of Ministers of Education in French-Speaking Countries (CONFEMEN) to Beirut</i>	10,219
<i>Canadian delegation to New York - United Nations Special Session on HIV/AIDS.....</i>	9,922	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Lessard G-M.	
Mills R., Beck S.		Provincial delegations	
Other		Roy G.	
Jurgens R.		<i>Conference of Spouses of Head of states and Governments of Americas to Ecuador</i>	62,925
<i>Canadian delegation to Botswana - Kimberley Process Ministerial Meeting</i>	23,485	Privy Council Office/Prime Minister's Office	
House of Commons		Chrétien A., Castleton K., MacIntyre J., Senécal J.	
Pratt D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Dubeau G., Léger Amb. L., Pariset Amb. P., Vinette D.	
Moher J., Viveash D., Kuni D.		Public Works and Government Services Canada	
<i>Canadian delegation to Cotonou - Ministerial conference on culture</i>	48,405	Sandoz M-E.	
Foreign Affairs and International Trade		<i>Governor General visit to Chili and Argentina.....</i>	1,066,472
Baillargeon G., Lessard G.M., Cousineau M., Lachapelle L.		Clarkson Rt Hon. A., Ralston Saul J.	
<i>Canadian delegation to Paris - Conference United Nations Educational Scientific and Cultural (UNESCO).....</i>	70,262	Official Party, Accompany delegation	
House of Commons		Foreign Affairs and International Trade	
Duhamel Hon. R.		Lebel J., Beauchamps R., Renault N., Meness-Larocque K.	
Foreign Affairs and International Trade		<i>Governor General visit to Germany and Bosnia</i>	714,115
Chouinard J-L., Morin J-P., Christidis G., Farmer V., Hagel G.		Clarkson Rt Hon. A., Ralston Saul J.	
<i>Canadian delegation to Durban - World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)</i>	297,636	Official Party, Accompany delegation	
House of Commons		Foreign Affairs and International Trade	
Fry's Hon H., Augustine J., Cotler I.		Lebel J., Beauchamps R.	
Foreign Affairs and International Trade		<i>Minister of Foreign Affairs (MINA) to Rome</i>	
Sinclair D., Rowan S., Lord W., Gervais-Vidricaire M., Norfold A., Gresson S., Lebar R., Ahmad N., Sproule R., Tasleem J.		<i>G-8 Foreign ministers meeting.....</i>	180,194
<i>Canadian Heritage</i>		House of Commons	
Charron P., Spoward M.		Manley Hon. J.	
		Foreign Affairs and International Trade	
		Elston G., Jobin S., Bonser M., Mank R., Manley J., Sloan J., Matrundola T., Johnstone V., Seguin D.	
		<i>Minister of Foreign Affairs (MINA) to Costa Rica - General Assembly Organization of American States (OAS).....</i>	6,674
		House of Commons	
		Manley Hon. J., Casey B	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Minister of Foreign Affairs (MINA) to Brussels -	
Meness-Larocque K., Chowdhury S., Melnychuck J.,		North Atlantic Council and Meeting/Euro-Atlantic	
Johnstone V., Ouimet D.		Partnership Council (NAC/EAPC)	5,232
Minister of Foreign Affairs (MINA) to Hanoi -		House of Commons	
Association of South-East Asian Nations (ASEAN)	119,581	Graham Hon. B.	
House of Commons		Foreign Affairs and International Trade	
Manley Hon. J.		Johnstone V.	
Foreign Affairs and International Trade		Minister of Foreign Affairs (MINA) to New York -	
Pelletier E., Ouimet D., Heatherington E., Chowdhury S.,		United Nations General Assembly (UNGA)	
Guttman T., Mc Callum J., Proulx M.		56 th session.	664,216
Minister of Foreign Affairs (MINA) to Jordan -		House of Commons	
Human Security Network	40,497	Manley Hon. J., Minna Hon. M.	
House of Commons		Foreign Affairs and International Trade	
Manley Hon. J., Casey B.		Lavertu G., Wright J., Leir M., Lortie P.,	
Foreign Affairs and International Trade		Gervais-Vidricaire M., Sinclair J., Swords C.,	
Morse J., Greve T., Sloan J., Johnstone V.		Marcerollo T., Léger P., Juma T., Sloan J.,	
Minister of International Trade (MINT) to Shanghai -		Chowdhury S., Guttman T., Johnstone V., Lachance A.,	
Ministers responsible for Trade - Asia-Pacific		Gregson S., Norfolk A., Wilcox K., Vézina C., Elston G.,	
Economic Cooperation APEC	7,487	McDougall R., Chouinard D., Beaulieu Y.,	
House of Commons		Holland U., Smith T., Dickson B., Taylor P., Snyder R.,	
O'Brien P., Lunn G.		Mickleburgh N-B., Peart A., Filotas S., Holmes J.,	
Foreign Affairs and International Trade		Morrill K., Whiting S., Meagher C., Ventura C.,	
Caron J., Albinati A., Randle W., Stewart C., Bowman A.		Amegan K., Oosterveld V., Adseth, Livermore D.,	
Industry Canada		Nicoloff O., Brinkert K., Hanson C., Keeler C.,	
Lasalle C.		Lévesque V., Senior J., Thoppil J., Yates B.,	
Minister of Foreign Affairs (MINA) to Budapest -		Quick F., Zakhem M.	
North Atlantic Council and Meeting Euro-		Minister for International Co-operation (MINE) to Geneva -	
Atlantic Partnership Council (NAC/EAPC)	30,349	UNNCD /COP5 meeting	9,672
House of Commons		Foreign Affairs and International Trade	
Manley Hon. J.		Racine A.	
Foreign Affairs and International Trade		Minister of Foreign Affairs (MINA) and Minister	
Morse J., Ouimet D., Chowdhury S.,		of International Trade's (MINT) visit to China	
Meness-Larocque K., Johnstone V.		Asia-Pacific Economic Cooperation Council (APEC)	81,632
Minister of Foreign Affairs (MINA) to London UK -		House of Commons	
Commonwealth Ministers Action Group (CMAG)		Pettigrew Hon. P., Pagtakhan Hon. R.	
(Three meetings)	112,873	Foreign Affairs and International Trade	
House of Commons		Lessard M., Lemay A., Tétu R., Albinati A.	
Graham Hon. B., Manley Hon. J.		Ministerial pairing	49,645
Foreign Affairs and International Trade		House of Commons	
Mulder R., Johnstone V., Pietersam P., Bergeron N.,		Loubier Y., Grewal G., Robinson S.J., Duncan J.,	
Tasleem J., Macerollo T., Chowdhury S., Leger P.,		Hubbard C., Lalonde F., Casey B., Obhrai D.	
Aggelopoulos C.		Ministerial Conference on francophony in Paris	27,854
Minister of Foreign Affairs (MINA) to Washington -		Foreign Affairs and International Trade	
OSA	1,014	Lessard G., Brunet M., Fortin J., Pelletier E., Guenette R.	
House of Commons		Minister of International Trade (MINT) to Paris	
Manley Hon. J.		OECD Meeting	24,648
Foreign Affairs and International Trade		House of Commons	
Lachance A., Matrundola T., Melnychuck J., Sloan J.		Pettigrew Hon. P., Obhrai D.	
Minister of Foreign Affairs (MINA) to Bucharest -		Foreign Affairs and International Trade	
Organization for Security and Cooperation in		Stephenson D., Paul D., Clarke W., Theberge S.,	
Europe (OSCE)	34,507	Labonte B., Lessard M.	
House of Commons		Minister of International Trade (MINT) visit to	
Manley Hon. J.		Qatar - World Trade Organization (WTO)	366,920
Foreign Affairs and International Trade		House of Commons	
Johnstone V., Chowdhury S., Leger P., Aggelopoulos C.		Casey B., Deepak O., Graham Hon. B., Harb M.,	
Minister of Foreign Affairs (MINA) to New York -		Hubbard C., Marceau R., Marchi Hon. S.,	
Nuclear-Test Ban Treaty	2,650	Pettigrew Hon. P., Robinson S., Vanclief Hon. L.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Sinclair J., Hamilton K., Holland U.		Edwards J., Collins-Williams T., Albinati A.,	
Other		Stephenson D., Anderson J., Théberge S.,	
Rauf T.		Dickson C., Heuchan A., Martin P., Chatterson D.,	
		Dunn J., Lemay A., Bohanan B., Lessard M.,	
		Guevara M., Messar-Splinter N., Schrock W.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Prime Minister's visit to Salt Lake City -</i>		Murphy D., Prusakowski T., Saraiva T., Séguin B.,	
<i>2002 Winter Olympics Games</i>	4,406	Senecal J., Simpson A.	
House of Commons		Foreign Affairs and International Trade	
Chrétien, Rt Hon. J.		Halpin R., Kern M., Portelance R.	
Privy Council Office/ Prime Minister's Office		National Defence	
McDonald P.		Bélanger M., Gillis R., Loanwhite Dr. C., Sparkes D.	
<i>Prime Minister's visit to Brussels, Belgium North -</i>		Public Works and Government Services	
<i>Atlantic Treaty Organization</i>		Duval J., Kirilloff N., Saharov I.	
<i>(NATO)</i>	259,412	<i>Prime Minister's visit to Stockholm, Sweden -</i>	
House of Commons		<i>Canada-European Union Summit (CDA-EU)</i>	309,527
Chrétien Rt Hon. J.		House of Commons	
Privy Council Office/ Prime Minister's Office		Chrétien Rt Hon. J., Farrah G., Pettigrew Hon. P.	
Bazin E., Cinq-Mars T., Deschambault D.,		Privy Council Office/ Prime Minister's Office	
Downe P., Ducros F., Duquette N.,		Bachand C., Bertrand J. F., Brooman K., Cinq-Mars T.,	
Fulton D., Genest P., Hartley B.,		Deschambault D., Downe P., Ducros F., Duquette N.,	
Laurin A., Laverdure C., Legros G.		Éthier J., Fournier S., Genest P., Hartley B., Hudyma T.,	
McLean J., Miller D., Murphy D.,		Laverdure C., Laviolette J., Legros G. C., McLean J.,	
Prusakowski T., Séguin B., Simpson A.,		Miller D., Séguin B. P.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Dubeau G., Wright J., Chowdhury S., Ouimet, D.		Amb J., Artwright S., Dubeau G., Dubois P.,	
National Defence		Gowling D., Lessard M., Plunkett D., Renault N.,	
Dillon C., Dillon H., Haley D., Gracia Dr. M.		Stothart P.	
<i>Prime Minister's visit to Veracruz, Mexico -</i>		National Defence	
<i>International Forum on Federalism</i>	142,614	Cutler J., Gracia Dr M., Laurin A., Mayes M.,	
House of Commons		Richardson R.	
Chrétien Rt Hon. J.		<i>Prime Minister's visit to Atlanta, Georgia -</i>	
Privy Council Office/ Prime Minister's Office		<i>Team Canada Atlantic</i>	130,866
Duquette N., Faubert M., Kristal L., Laurin A.,		House of Commons	
MacIntyre J., Menzies G., Prusakowski T.		Chrétien Rt Hon. J., Dion Hon. S., Pettigrew Hon. P.,	
Foreign Affairs and International Trade		Tobin Hon. B., Thibault Hon. R.	
Chandler F., Crowe J., Fowler R., Girtel K.,		Privy Council Office/ Prime Minister's Office	
Hernandez M., Hudson A., Lachance G., Lachance A.,		Abellana A., Boyer C., Downe P., Ducros F., Edmons K.,	
Lemieux P., Lortie M., Nina D., Nussbaum T.,		Éthier J., Fulton D., Genest P., Hartley B., Laverdure C.,	
Reinecke K., Sheldrake A., Verrière C.		Miller D., Murphy D., Pilon T., Spakes P., Tremblay É.	
National Defence		Foreign Affairs and International Trade	
Archambault P., Lacroix R., Marier D.,		Johnson D., Lemieux P., Miron C., Plouffe L., Leblanc F.,	
Monkley S., Sardana Dr. T.,		Lessard M., Théberge S.	
Interpreters (PWGSC)		National Defence	
Sandoz M. E., Etcheverrey G., Del Castillo C., Stevens M.		Batstone T., Bridges D., Witkowski M.	
<i>Prime Minister's visit to New York - World Trade Center</i>	117,517	Industry Canada	
House of Commons		Bonnell H., Maylor M.	
Chrétien Rt Hon. J., Hays Hon. D., Clark J., Days S.,		Minister of State Atlantic Canada Opportunities	
Duceppe G., Kilger B., McDonough A.		Agency	
Privy Council Office/ Prime Minister's Office		Hills D., Leduc S.	
Abellana A., Addison C., Brooman K., Cinq-Mars T.,		Public Works and Government Services Canada	
Daigneault M., Ducros F., Éthier J., Faubert M.,		Vacheli M. S., Dandenault R.	
Fulton D., Hartley B., Laurin A., Laverdure C.,		Other	
Legros G., McLean J., Miller D., Mongeon J., Polk K.		Krieger J.	
<i>Prime Minister's visit to Washington, DC -</i>		<i>Prime Minister's visit to Dallas and Los Angeles -</i>	
<i>Meeting with President Bush</i>	21,948	<i>Team Canada West Mission</i>	792,474
House of Commons		House of Commons	
Chrétien Rt Hon. J.		Chrétien Rt Hon. J., Anderson Hon.	
Privy Council Office/ Prime Minister's Office		D., Duhamel Hon. R., Pettigrew Hon. P.	
Ducros F., Goldenberg E., Gougeon M., Hudyma T.,		Privy Council Office/ Prime Minister's Office	
Laurin A., Laverdure C., Miller D., Mongeon J.,		Abellana A., Arial B., Bachand C., Bazinet É.,	
Murphy D., Prusakowski T.		Brooman K., Chahal R., Cinq-Mars T., Deschambault D.,	
<i>Prime Minister's visit to Moscow, Russia -</i>		Downe P., Ducros F., Duquette N., Éthier J., Fulton D.,	
<i>International Olympic Committee (IOC)</i>	415,628	Genest P., Hair Y., Hartley B., Hasting D., Kristal L.,	
House of Commons		Laverdure C., Legros G. C., MacIntyre J., McDonald P.,	
Chrétien Rt Hon. J.		McLean J., Menzies G., Miller D., Murphy D., Pilon T.,	
Privy Council Office/ Prime Minister's Office		Polk K., Séguin B. P., Simpson A., Tremblay É.	
Angelakos C., Bachand C., Cinq-Mars T.,		Foreign Affairs and International Trade	
Deschambault D., Ducros F., Durocher N., Fulton D.,		Dubeau G., Lortie M., Nicholson H., Rooney M.,	
Hartley B., Laurin A., Laverdure C., Laviolette J.,		Sauvé M., Johnston D., Pagé N., Renault N.,	
Legros G. C., Miller D., Milloy J., Mongeon J.,		Pelletier M.-P., Théberge S., Lessard M.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
National Defence		Foreign Affairs and International Trade	
Bromstad J., Cotterhill K., Desgagné S., Emmerson C.,		Albinati A., Bowman A., Chan V., Dubeau G., Ferritto G.,	
Gracia Dr. M., McCaul T., Van Buskirk D., Woolsey R.		Jutzi B., Kaminen R., Kramer J., Lemay A., Lessard M.,	
Environment		McNiven A., Renault N., Sauvé M., Stephenson D.,	
Mentzelopoulos A., Pak J.		Tétu R., Thérberge S., Venner G.	
Minister of Veterans (Western Economic		National Defence	
Diversification)		Castonguay F., Crane A., Savard M., Simchison Dr. B.,	
Christidis G.		St-Pierre M.	
Provincial delegations		Public Works and Government Services Canada	
Manitoba		Duval J., Chen H., Dawrant A., Kondo M.,	
Doer Hon. G., Eldridge J., MacAulay D., Menzies J.		Kirilloff N.	
British Columbia		<i>Prime Minister's visit to Washington, DC -</i>	
Campbell Hon. G., Dauphinee L., Wilkinson A.		<i>Meeting with President Bush</i>	21,395
Saskatchewan		House of Commons	
Calvert Hon. L., Lautermilch Hon. E., Burnett B.		Chrétien Rt Hon. J., Manley Hon. J.	
Alberta		Privy Council Office/ Prime Minister's Office	
Klein Hon. R., Dombrosky T., Olsen G.		Bazinnet É., Ducros F., Hartley R., Laverdure C.,	
Northwest Territories		Legros G., Miller D., Mongeon J., Murphy D.,	
Kakfwi Hon. S., Sorensen L., McLeod B.		Pilon T., Polk K., Séguin B., Simpson A.	
Yukon Territory		Foreign Affairs and International Trade	
Duncan Hon. P., Cuning J.		Hepburn L., Johnstone V.	
Nunavut Territory		<i>Prime Minister's visit to Russia and Germany -</i>	
Okalik Hon P., Clark S., Bourgeois A.		<i>Team Canada Trade Mission 2002.</i>	4,681,617
Public Works and Government Services Canada		House of Commons	
Jackson C., Youssef F.		Chrétien Rt Hon. J., Pettigrew Hon. P.	
<i>Prime Minister's visit to New York -</i>		Privy Council Office/ Prime Minister's Office	
<i>United Nations Special session of the General</i>		Abellana A., Atrial B., Bazinet É., Benson I.,	
<i>Assembly on Children (postponed costs)</i>	118,752	Bogden J., Breton M., Chahal R., Cinq-Mars T.,	
House of Commons		Daigneault M., Deschambault D., Ducros F.,	
Chrétien Rt Hon. J.		Duquette N., Éthier J., Gendron L., Goldenberg E.S.,	
Privy Council Office/ Prime Minister's Office		Gougeon M., Hartley B., Hausser A., Hudyma T.,	
Edmonds K., Faubert M., MacIntyre J., Mongeon J.		Kristal L., Lahaie P., Laurin A., Laverdure C.,	
Foreign Affairs and International Trade		Legros G. C., MacIntyre J., McLean J.	
Tremblay E.		Menzies G., Miller D., Murphy D., Pilon T.,	
<i>Prime Minister's visit to New York -</i>		Polk K., Prusakowski T., Saraiva T.,	
<i>Canada Loves New York</i>	99,419	Savard M., Séguin B. P., Senecal J.,	
House of Commons		Simpson A., Tremblay E., Wilson T.	
Manley Hon. J.		Foreign Affairs and International Trade	
Privy Council Office/ Prime Minister's Office		Beauchamp R., D'Aoust M., Dubeau G., Dubois P.,	
Angelakos C., Fulton D., Hartley B., Kristal L.,		Edwards L., Gowling D., Grenier D., Harder P.,	
Laurin A., Miller D., Mongeon J., Murphy D.,		Harrison A., Leblanc F., Lepage M., Lessard M.,	
Prusakowski T.		Miron C., Nicholson H., Plante N., Rooney M.,	
Foreign Affairs and International Trade		Sirieux E.	
Johnston V.		National Defence	
<i>Prime Minister's visit to Beirut - Lebanon</i>		Bergevin M., Fortier S., Giuliani F., Gracia Dr. M.,	
<i>Francophonie Summit</i>	147,281	Harford T., Hearty D., Jesso A.,	
House of Commons		Lupal D., Rauman P., Speck K.,	
Chrétien Rt Hon. J.		Vigneault P.	
Privy Council Office/ Prime Minister's Office		Public Works and Government Services Canada	
MacIntyre J., Prusakowski T., Senecal J.		Adams P., Bagdadi H., Hubert G., Jackson C.,	
Foreign Affairs and International Trade		Kirilloff N., Mayes L., Osterholz B., Paul T.,	
Lemieux P.		Siemenska-Vachali M., Vogt B., Walther B.,	
<i>Prime Minister's visit to Shanghai, China -</i>		Youssef F.	
<i>Asia-Pacific Economic Cooperation Council</i>		Provincial delegations	
<i>(APEC)</i>	485,334	Ontario	
House of Commons		Harris Hon. M., Giorno G., Leduc P.	
Chrétien Rt Hon. J., Pettigrew Hon. P.,		Quebec	
Pagtakhan Hon. R., Lunn G., Obhrai D.		Felli G., Gascon M.	
Privy Council Office/ Prime Minister's Office		Nova Scotia	
Abellana A., Addison C., Brooman K., Cinq-Mars T.,		Hamm Hon. J. F., Batherson R., Scott A.	
Deschambault D., Duquette N., Éthier J., Fulton D.,		New Brunswick	
Genest P., Hartley B., Laverdure C., Legros G. C.,		Lord Hon. Bernard and Diane Lord	
McDonald P., McLean J., Miller D., Murphy D.,		Harpelle A., Allain D.	
Pichette B., Polk K., Saraiva T., Simpson A., Tremblay É.		Manitoba	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	S	S
Doer Hon. G., Eliasson H., Vogt P. Prince Edward Island		
Binns Hon. P., McQuaid P., Jelley P. Saskatchewan		
Calvert Hon. Lorne and Betty Calvert, Osborne P., Millar J. Alberta		
Klein Hon. Ralph and Colleen Klein, Bourdeau G., Davis J. Newfoundland and Labrador		
Grimes Hon. Roger and Mary Ann Grimes, Cheeseman J., Tulk Hon. Beaton and Dora Tulk Northwest Territories		
Kakfwi Hon. Stephen and Ms Marie Wilson Kakfwi, McLeod B., Embleton M. Nova Scotia		
Hamm Hon. J. F., Batherson R., Scott A. Yukon		
Duncan Hon. P., Cuning J., Hancock V. Nunavut		
Okalik Hon. P., Campbell A., Bourgeois A. Other		
Mahovlich Hon. Frank W. (Senate) and Marie Mahovlich <i>Prime Minister's visit to Stockholm, Sweden -</i> <i>Progressive Summit</i>	326,168	
House of Commons Chrétien Rt Hon. J.		
Privy Council Office/ Prime Minister's Office Abellana A., Angelakos C., Arial R., Bazinet É., Brooman K., Cinq-Mars T., Deschambault D., Ducros F., Durocher N., Goldenberg E.S., Gougeon M., Hartley B., Hausser A., Lahaie P., Laverdure C., Legros G.C., McDonald P., McLean J., Murphy D., Polk K., Saraiva T., Simpson A., Smith P., Tremblay É.		
Foreign Affairs and International Trade Portelance R., Renault N.		
National Defence Defreitaif D., Lapensée R., Mann K., Palardy J., Perry K., Smeets J.		
<i>Prime Minister's visit to New York -</i> <i>World Economic Forum (WEF)</i>	476,647	
House of Commons Chrétien Rt Hon. J.		
Privy Council Office/ Prime Minister's Office Abellana A., Angelakos C., Brooman K., Fulton D., Genest P., Gougeon M., Hartley B., Kristal L., Lahaie P., Laurin A., Laverdure C., Miller D., Mongeon J., Murphy D., Pilon T., Polk K.		
Foreign Affairs and International Trade Hepburn L.		
National Defence Bonin M., Mullins S., Whitehead W. <i>Prime Minister's visit to Genoa, Italy -</i> <i>G-8 Summit</i>	890,314	
House of Commons Chrétien Rt Hon. J.		
Privy Council Office/ Prime Minister's Office Abellana A., Bilodeau J.-F., Bird S., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Faubert M., Fulton D., Genest P., Hartley B., Laverdure C., Legros G.C., MacIntyre J., Manganiello G., Miller D., Murphy D., Pilon T., Schryburt C., Schryburt M., Séguin B., Séguin W., Senecal J., Sparkes P., Tremblay É.		
Foreign Affairs and International Trade Blandford L., Brown H., Burger N., Court C., Dhillon V., Dubeau G., Emmett B., Fyfe-Fortin M., Gompf J., Graziano C., Hodges T., Jenkins C., Journault C., Klassen J., Lavertu G., Mank R., Martin M., McIntyre G., McNiven A., McRae F., Parvanova I., Pergat L., Portelance R., Schwenger C., Shimizu I., Sinclair D., Smith N., Waddell D., Wright J.		
National Defence Ben G., Bourque D., Minifie T., Gracia Dr. M. <i>Prime Minister's visit to Monterrey, Mexico -</i> <i>United Nations International Conference on</i> <i>Financing for Development</i>		366,578
House of Commons Chrétien Rt Hon. J.		
Privy Council Office/ Prime Minister's Office Abellana A., Bertrand J.F., Breton M., Brooman K., Deschambault D., Fulton D., Genest P., Hartley B., Johnson S.A., Lahaie P., Laverdure C., Legros G., MacIntyre J., Miller D., Murphy D., Polk K., Rivard M., Séguin B., Senecal J., Tremblay É., Young T.		
Foreign Affairs and International Trade Chandler F., Crowe J., Fowler R., Girtel K., Hernandez M., Hudson A., Lachance G., Lachance A., Lemieux P., Lortie M., Nina D., Nussbaum T., Reinecke K., Sheldrake A., Verrière C.		
National Defence Archambault P., Lacroix R.J.M., Marier D., Monkley S.W.M., Sardana Dr. TA.		
Public Works and Government Services Canada Sandoz M.-E., Etcheverrey G., Del Castillo C., Stevens M.		
<i>Start-up cost and Advance team for the</i> <i>Prime Minister's visit to Morocco, Algeria, Nigeria,</i> <i>South Africa, Mozambique, Ethiopia and Senegal</i>		996,720
House of Commons Chrétien Rt Hon. J., Augustine J., Bélanger M., Jackson O., Ohbrai D.		
Privy Council Office/ Prime Minister's Office Abellana A., Addison C., Anderson M., Bazinet É., Bilodeau J.-F., Breton M., Brooman K., Chahal R., Cinq-Mars T., Daigneault M., Deschambault D., Ducros F., Ethier J., Fournier S., Fulton D., Genest P., Goldenberg E., Gougeon M., Hair Y., Hartley B., Kent B., Knutson I., Kristal L., Lahaie P., Laroque D., Laurin A., Laverdure C., Legros G., MacIntyre J., McLean J., Menzies G., Miller D., Picard A., Pilon T., Proulx A., Prusakowski T., Rivard M., Saraiva T., Séguin B., Senecal J., Simpson A., Tremblay É., Vallé J., Wilson T.		
Canadian International Development Agency Hunt P., Wallace S. (TBC)		
Foreign Affairs and International Trade Angell D., Blocksidge T., Bloom G., Calderwood P., Couture A., Cyr G., Dubeau G., Edwards, High Commissioner Lucie and Mr. Tom Roach, Elliot S., Fowler R., Franci T., Gallant B. and Lise Garner K., Henry D., Hopton R. and Karen Kemp M., Keogan E., Lachance A.,		

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
Lebel J., Mill L., Nicholson H., Niekerk L., Noko I., Nussbaum T., Perron A., Portelance R., Racine A., Renault N., Roue J., Sauve M., Spannenberg J., Spoerel C., Yiptong V.		<i>Start-up cost and advance team for the Prime Minister's visit to New York East-West Institute ceremony</i>	1,054
National Defence		Foreign Affairs and International Trade	
Auffret S., Baker B.J., Bradley B., Cappelletti T., Coley J.S., Drolet P., Fauteux Cpl. S., Forest Cpl. M., Gibbenchuck N., Hawes C., Lupien Sgt. F., Monk Mcpl G., Pierce Cpl J., Scott Mcpl S., Slaunwhite Dr. C., Wakelin J., Yeo D.		Heplburn L. Privy Council Office/ Prime Minister's Office Hudyma T., Mongeon J.	
<i>Prime Minister's visit to Cooloom, Australia - Commonwealth Heads of Government Meeting (CHOGM)</i>	609,837	<i>Start-up cost and advance team pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002</i>	10,500
House of Commons		Foreign Affairs and International Trade	
Chrétien Rt Hon. J.		Lemieux P.	
Privy Council Office/ Prime Minister's Office		<i>Start-up cost and advance team for the Prime Minister's visit to Spain - Canada European Union (CDA-EU) Summit</i>	21,705
Bazinnet E., Castleton K., Duquette N., Éthier J., Fulton D., Genest P., Hartley B., Laurin A., Laverdure C., MacIntyre J., Miller D., Mongeon J., Murphy D., Pilon T., Polk K., Proulx A., Prusakowski T., Savard M.		Privy Council Office/ Prime Minister's Office	
National Defence		Menzies G., Legros G.	
Gracia Dr. M.		Foreign Affairs and International Trade	
<i>Secretary of State Latin America - Presidential inauguration in Nicaragua</i>	2,613	Beauchamps R.	
House of Commons		<i>Start-up cost and advance team pre advance for the Prime Minister's visit to Prague, Tchek Republic - NATO Summit</i>	63,047
Chrétien Rt Hon. J., Kilgour Hon. D., Papry B.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Lemieux P.	
Ruzskowski J-P.		<i>United Nation Conference Illicit Trade in Small Arms in New York</i>	56,850
<i>Secretary of State Latin America to Lima Peru - Special session of Organization of American States (OAS)</i>	12,945	House of Commons	
House of Commons		Pagtakhan Hon. R.	
Kilgour Hon. D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Meyer P., Sinclair J., McDougall R., Chouinard D., Viveash D., Beaulieu Y., Nina D.	
Wielgosz R., Thibault Y.		Canadian International Development Agency	
<i>Secretary of State Latin America - Interamerican Board of Agriculture</i>	4,515	Dallaire Gen. R.	
House of Commons		<i>United Nations Commission on Human Rights 57th session</i>	79,525
Kilgour Hon. D., Rocheleau Y.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Gervais-Vidricaire M., Dion A., Buck K., Lord W., Chatsis D., Ventura C., Ruecker K., Steffen S., Hibbard S., Tellier A., Von Kaufmann J., Maillé B., Kapellas A., Ninna D.	
Ruzskowski J-P., Bedard S.		<i>United Nations Commission on Human Rights 58th session</i>	48,698
<i>Secretary of State Latin America - Inauguration of President of Peru</i>	3,942	Foreign Affairs and International Trade	
House of Commons		Gervais-Vidricaire M., Gregson S., Lord W., Le Bars R., Norfolk A., Siminowski C., Vézina C., Von Kaufmann J., Yates B., Gill M., Jorge M., Ventura C., Hickman H., Giroux M.	
Bakapanos E., Kilgour Hon. D.			
Foreign Affairs and International Trade			
Ruzskowski J-P.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Department			
Newfoundland and Labrador	1,967,140	424,014	2,391,154
Prince Edward Island	559,647	109,264	668,911
Nova Scotia—Federal	4,677,024	772,548	5,449,572
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,337,775	1,479,492	12,817,267
Nova Scotia—CBDC (Section 9a)	4,257,658	546,906	4,804,564
Nova Scotia—Old silicosis	388,110	82,233	470,343
New Brunswick	1,929,657	481,868	2,411,525
Quebec	13,320,279	4,179,219	17,499,498
Ontario	34,490,828	8,778,335	43,269,163
Manitoba	2,010,198	637,744	2,647,942
Saskatchewan	2,193,903	752,994	2,946,897
Alberta	8,394,633	978,816	9,373,449
British Columbia	7,674,285	2,132,169	9,806,454
Payments respecting locally engaged employees outside Canada	355,155		355,155
Claim cost payment of additional expenses where employee's death other than the employment place	690		690
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	5,525		5,525
Payment of residual amount to a claimant (from a 3 rd party settlement) under the <i>Government Employee Compensation Act</i>	3,539,380		3,539,380
Salary recovered and returned to other Government departments (subrogation cases)	337,347		337,347
Legal, medical, professional expenses (subrogation cases)	220,466		220,466
Penitentiary inmates compensation	1,090		1,090
	97,660,790	21,355,602	119,016,392
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	38,433,976	9,857,064	48,291,040
Claim and administration expenses recovered from other Government departments	13,576,022	2,758,529	16,334,551
Claim and administration expenses recovered from the EI account	765,833	153,167	919,000
Claims expenses recovered from responsible third parties (subrogation)	4,391,530		4,391,530
	57,167,361	12,768,760	69,936,121
Net expenditures	40,493,429	8,586,842	49,080,271

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)".

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2001-2002

Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Adams W, NWT	114,675	107,353	80,990	Finestone S, Que ⁽¹⁾	95,798	37,912	102,559
Andreychuk R, Sask	114,675	53,645	63,089	<i>Committee Deputy Chairman</i>	7,898		
<i>Committee Chairman</i>	8,617			Finnerty I, Ont.	114,675	34,891	98,756
<i>Committee Deputy Chairman</i>	5,400			<i>Committee Deputy Chairman</i>	4,889		
Angus W D, Que	114,675	42,237	85,521	Fitzpatrick D R, BC	114,675	156,056	126,200
Atkins N K, Ont	114,675	79,614	117,149	Forrestall J M, NS	114,675	104,324	124,092
<i>Committee Deputy Chairman</i>	2,518			<i>Committee Deputy Chairman</i>	7,174		
Austin J, BC	114,675	128,660	73,889	Fraser J T, Que	114,675	31,987	56,170
<i>Committee Chairman</i>	10,375			<i>Committee Deputy Chairman</i>	525		
Bacon L, Que	114,675	30,989	96,583	Furey G, Nfld	114,675	144,716	80,637
<i>Committee Chairman</i>	10,375			Gauthier J-R, Ont	114,675	7,461	72,676
Baker G, Nfld	1,716	2,950		Gill A, Que	114,675	76,527	118,782
Banks T, Alta	114,675	74,522	103,597	Grafstein J S, Ont	114,675	53,055	82,858
Beaudoin G A, Que	114,675	15,451	112,917	Graham A B, NS	114,675	77,987	115,271
<i>Committee Deputy Chairman</i>	5,414			Gustafson L J, Sask	114,675	89,426	67,563
Berntson E A, Sask ⁽¹⁾		17,276		<i>Committee Deputy Chairman</i>	10,348		
Biron M, Que	52,342	12,343	38,217	Hays D P, Alta	114,675	118,253	114,775
Bolduc R, Que	114,675	37,521	50,700	<i>Speaker of the Senate</i>	47,315		
Bryden J G, NB	114,675	46,094	78,481	<i>Deputy Leader of</i> <i>the Government</i>	894		
Buchanan J M, NS	114,675	89,594	85,357	Hervieux-Payette C, Que	114,675	25,703	124,674
Calbeck C, PEI	114,675	40,891	106,649	<i>Committee Chairman</i>	9,865		
Carney P, BC	114,675	71,238	112,447	Hubley E, PEI	108,536	99,200	107,663
Carstairs S, Man	114,675	106,908	69,206	Jaffer M, BC	85,120	155,749	123,071
Chalifoux T, Alta	114,675	130,028	112,713	Johnson J, Man	114,675	86,278	125,429
<i>Committee Chairman</i>	10,375			<i>Committee Deputy Chairman</i>	5,414		
Christensen I, Yukon	114,675	54,258	95,589	Joyal S, Que	114,675	37,044	166,317
Cochrane E, Nfld	114,675	101,389	82,962	Kelleher J F, Ont	114,675	42,544	98,773
Cohen E J, NB ⁽¹⁾	41,454	19,160	26,395	Kenny C, Ont	114,675	54,974	124,966
Comeau G J, NS	114,675	81,259	76,382	<i>Committee Chairman</i>	8,389		
<i>Committee Chairman</i>	10,422			Keon W J, Ont	114,675	22,120	108,553
Cook J, Nfld	114,675	62,721	66,987	Kinsella N A, NB	114,675	65,159	110,948
<i>Committee Deputy Chairman</i>	5,429			<i>Deputy Leader of</i> <i>the Opposition</i>	21,275		
Cools A C, Ont	114,675	46,320	121,742	Kirby M, NS	114,675	61,637	114,687
<i>Committee Deputy Chairman</i>	356			<i>Committee Chairman</i>	10,375		
Corbin E G, NB	114,675	24,687	108,681	Kolber L E, Que	114,675	19,252	131,788
Cordy J, NS	114,675	118,695	94,442	<i>Committee Chairman</i>	10,375		
Day J A, NB	52,342	39,603	72,074	Kroft R H, Man	114,675	54,419	74,610
De Bané P, Que	114,675	34,060	125,128	<i>Committee Chairman</i>	10,348		
Deware M M, NB ⁽¹⁾	46,316	26,827	25,309	Lapierre L, Ont	85,120	50,957	124,564
<i>Opposition Whip</i>	2,213			Lapointe J, Que	85,120	24,350	97,656
<i>Committee Deputy Chairman</i>	2,252			Lavigne R, Que	1,716		
Di Nino C, Ont	114,675	38,955	100,702	Lavoie-Roux T, Que ⁽¹⁾		108	
Doody C W, Nfld	114,675	60,211	61,354	Lawson E M, BC	114,675	96,712	74,917
Duhamel R J, Man	22,596	14,521	49,873	Lebreton M, Ont	114,675	58,040	120,237
Eyton J T, Ont	114,675	54,037	103,951	<i>Committee Deputy Chairman</i>	5,414		
Fairbairn J, Alta	114,675	138,949	114,777	Léger V, NB	85,120	26,070	68,142
Ferretti Barth M, Que	114,675	31,070	109,803				

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2001-2002—*Concluded*

Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Losier-Cool R-M, NB	114,675	92,683	124,498	Robertson B M, NB	114,675	66,351	90,838
<i>Speaker Pro Tempore</i>	20,975			Robichaud F, NB	114,675	54,556	77,408
Lynch-Staunton J, Que	114,675	16,490	64,898	<i>Deputy Leader of</i> <i>the Government</i>	38,594		
<i>Leader of</i> <i>the Opposition</i>	31,175			Robichaud L J, NB ⁽¹⁾		8,559	
Maheu S, Que	114,675	31,475	83,579	Roche D, Alta	114,675	132,803	113,816
<i>Committee Chairman</i>	9,865			Rompkey W, Nfld	114,675	119,078	116,417
Mahovich F W, Ont	114,675	50,135	86,007	<i>Government Whip</i>	5,327		
Meighen M A, Ont	114,675	64,320	98,866	<i>Committee Chairman</i>	4,987		
Mercier L, Que	46,888	10,327	59,050	Rossiter E, PEI	114,675	40,813	99,543
<i>Government Whip</i>	3,711			Setlakwe R, Que	114,675	43,625	99,650
<i>Committee Chairman</i>	4,793			Sibbeston N, NWT	114,675	191,340	129,247
Milne L, Ont	114,675	52,223	93,338	Simard J-M, NB ⁽¹⁾	34,875	9,142	14,337
<i>Committee Chairman</i>	10,375			Sparrow H O, Sask	114,675	81,171	98,856
Molgat G L, Man ⁽¹⁾	5,517	3,841		Spivak M, Man	114,675	88,209	114,808
<i>Speaker of</i> <i>the Senate</i>	410			<i>Committee Deputy Chairman</i>	5,400		
Moore W P, NS	114,675	72,337	81,402	St. Germain G, BC	114,675	113,686	115,537
Morin Y, Que	108,536	40,234	112,522	Stollery P, Ont	114,675	54,964	132,600
Murray L, Ont	114,675	59,451	79,633	<i>Committee Chairman</i>	10,348		
<i>Committee Chairman</i>	10,375			Stratton T R, Man	114,675	101,861	131,185
Nolin P C, Que	114,675	32,753	131,275	<i>Opposition Whip</i>	3,662		
Oliver D H, NS	114,675	115,605	119,014	<i>Committee Deputy Chairman</i>	8,014		
<i>Committee Deputy Chairman</i>	2,613			Taylor N, Alta	114,675	123,432	92,441
Pearson L, Ont	114,675	27,778	127,175	<i>Committee Chairman</i>	10,348		
Pépin L, Que	114,675	49,466	131,263	Tkachuk D, Sask	114,675	153,829	125,296
Perrault R J, BC ⁽¹⁾		2,032		<i>Committee Deputy Chairman</i>	5,415		
Phalen G A, NS	52,342	69,161	38,207	Tunney J, Ont	108,536	29,151	64,651
Pitfield P M, Ont	114,675		50,706	Watt C, Que	114,675	86,493	92,325
Poulin M-P, Ont	114,675	38,811	119,238	Wiebe J E, Sask	114,675	91,948	94,066
Poy V, Ont	114,675	98,682	98,624	<i>Committee Deputy Chairman</i>	5,400		
Prud'homme M, Que	114,675	17,056	103,046	Wilson L M, Ont	114,675	31,969	103,291
Rivest J-C, Que	114,675	16,931	76,384	Total	11,293,396	6,531,724	9,666,023

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 2001-2002 or during the last quarter of the preceding fiscal year.

⁽²⁾ Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Abbott J	140,225	130,819	Bradshaw Hon C	140,225	52,631
Ablonczy D	140,225	88,424	Breitkreuz G	140,225	116,336
Adams WP	140,225	48,511	<i>Allowance as</i>		
Alcock R	140,225	120,145	<i>Deputy Official</i>		
Allard CM	140,225	41,715	<i>Opposition Whip</i>	7,588	
Anders R	140,225	83,064	<i>Allowance as</i>		
Anderson Hon D	140,225	104,489	<i>Chief Official</i>		
Anderson DL	140,225	82,928	<i>Opposition Whip</i>	5,140	
Assad M	140,225	21,375	Brien P	140,225	103,651
Assadourian S	140,225	65,964	<i>Allowance as Chief</i>		
Asselin G	140,225	79,504	<i>Other Opposition</i>		
Augustine J	140,225	45,450	<i>Party Whip</i>	5,938	
Bachand A	140,225	64,508	Brisson S	140,225	118,482
Bachand C	140,225	32,751	Brown MAB	140,225	44,625
Bagnell L	138,925	107,558	Bryden J	140,225	86,350
Bailey R	140,225	103,319	Bulte S	140,225	61,052
Baker Hon G	136,452	194,887	Burton A	138,925	88,222
Bakopanos E	140,225	45,973	Byrne Hon G	138,925	147,345
<i>Allowance as Assistant</i>			Caccia Hon CL	140,225	42,096
<i>Deputy Chairperson of</i>			Cadman C	140,225	90,790
<i>Committees of the</i>			Calder MJ	140,225	91,369
<i>Whole House</i>	13,692		Cannis J	140,225	48,810
Barnes S	140,225	81,196	Caplan Hon E	140,225	64,492
Beaumier C	140,225	47,140	Cardin S	140,225	42,137
Bélair R	138,925	102,986	Carignan JG	140,225	47,423
<i>Allowance as Deputy</i>			Carroll A	140,225	57,666
<i>Chairperson of Committees</i>			Casey B	140,225	106,919
<i>of the Whole House</i>	13,692		Casson R	140,225	113,850
Bélanger M	140,225	39,694	Castonguay J	140,225	59,205
Bellehumeur M	140,225	75,010	Catterall M	140,225	10,725
Bellemare E	140,225	15,064	<i>Allowance as</i>		
Bennett C	140,225	88,893	<i>Chief Government</i>		
Benoit L	140,225	93,737	<i>Whip</i>	25,854	
Bergeron S	140,225	37,985	Cauchon Hon M	140,225	5,218
<i>Allowance as Chief</i>			Chamberlain B	140,225	55,828
<i>Other Opposition</i>			Charbonneau Y	140,225	32,534
<i>Party Whip</i>	3,762		Chatters D	138,925	118,485
Bertrand R	140,225	71,485	Chrétien Rt Hon J	140,225	10,886
Bevilacqua Hon M	140,225	83,035	Clark Rt Hon J	69,250	127,878
Bigras B	140,225	30,628	<i>Expense Allowance</i>	22,825	
Binet G	140,225	72,250	<i>Allowance as Leader</i>		
Blaikie WA	140,225	142,057	<i>Other Opposition Party</i>	31,650	
<i>Allowance as</i>			Coderre Hon D	140,225	13,744
<i>Other Opposition Party</i>			Collenette Hon D	140,225	9,888
<i>House Leader</i>	13,925		Comartin J	140,225	85,858
Blondin-Andrew Hon E	138,400	265,984	Comuzzi J	138,925	87,170
Bonin R	140,225	44,537	Copps Hon SM	140,225	55,844
Bonwick P	140,225	66,008	Cotler I	140,225	40,506
Borotsik R	140,225	100,762	Crête P	140,225	75,722
<i>Allowance as Chief</i>			Cullen R	140,225	64,305
<i>Other Opposition</i>			Cummins JM	140,225	123,287
<i>Party Whip</i>	4,743		Cuzner R	140,225	124,759
Boudria Hon D	140,225	30,377	Dalphond-Guiral M	140,225	27,525
Bourgeois D	140,225	26,674	Davies E	140,225	140,105

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
\$	\$	\$	\$	\$	\$
Day S	140,225	160,924	Grose IB	140,225	45,058
<i>Allowance as</i>			Guarnieri A	140,225	51,212
<i>Leader of the</i>			Guay M	140,225	57,622
<i>Official Opposition</i>	45,938		Guimond M	140,225	75,684
Desjarlais B	138,925	139,405	Hanger A	140,225	111,699
Desrochers O	140,225	96,161	Harb M	140,225	25,230
DeVillers Hon P	140,225	45,204	Harris RM	138,925	136,659
Dhaliwal Hon H	140,225	141,102	<i>Allowance as</i>		
Dion Hon S	140,225	24,473	<i>Chief Official</i>		
Discepolo N	140,225	29,601	<i>Opposition Whip</i>	17,167	
Doyle N	140,225	134,596	Harvard J	140,225	112,854
<i>Allowance as Chief</i>			Harvey A	140,225	52,921
<i>Other Opposition</i>			Hearn L	140,225	145,241
<i>Party Whip</i>	74		Herron J	140,225	111,022
Dromisky SP	140,225	100,735	Hill G	140,225	148,892
Drouin Hon C	140,225	42,809	Hill J	138,925	130,053
Dubé A	140,225	52,853	<i>Allowance as Chief</i>		
Duceppe G	140,225	25,743	<i>Other Opposition</i>		
<i>Allowance as Leader</i>			<i>Party Whip</i>	4,883	
<i>Other Opposition Party</i>	47,875		Hilstrom H	140,225	107,497
Duhamel Hon RJ	112,320	58,675	Hinton B	140,225	133,081
Duncan J	138,925	120,258	Hubbard C	140,225	63,630
Duplain C	140,225	65,796	Ianno T	140,225	79,978
Easter W	140,225	141,151	Jackson O	140,225	80,082
Eggleton Hon AC	140,225	41,532	Jaffer R	140,225	81,251
Elley R	140,225	120,801	Jennings M	140,225	48,759
Epp MK	140,225	56,591	Johnston FD	140,225	97,292
Eyking M	140,225	141,039	Jordan J	140,225	23,139
Farrah G	140,225	163,428	Karetak-Lindell N	138,400	138,837
Finlay J	140,225	76,333	Karygiannis J	140,225	29,970
Fitzpatrick B	140,225	78,601	Keddy G	140,225	109,447
Folco R	140,225	42,541	Kenney JT	140,225	106,898
Fontana JF	140,225	77,204	Keyes SJ	140,225	73,982
Forseth P	140,225	128,361	Kilger B	140,225	58,509
Fournier G	138,925	119,782	<i>Allowance as</i>		
Fry Hon H	140,225	149,388	<i>Deputy Speaker and</i>		
Gagliano Hon A	112,320	23,252	<i>Chairperson of</i>		
Gagnon C	140,225	41,198	<i>Committees of the Whole House</i> ..	33,540	
Gagnon M	140,225	76,377	Kilgour Hon DW	140,225	59,768
Gallant C	140,225	66,047	Knutson Hon TG	140,225	78,915
Gallaway R	140,225	77,032	Kraft Sloan KM	140,225	46,566
Gauthier M	140,225	76,904	Laframboise M	140,225	68,832
<i>Allowance as</i>			Lablanc R	138,925	263,159
<i>Other Opposition Party</i>			Lalonde F	140,225	31,516
<i>House Leader</i>	13,925		Lancôt R	140,225	73,672
Girard Bujold J	140,225	58,615	Lastewka W	140,225	56,730
Godfrey JF	140,225	62,914	Lavigne R	137,752	38,841
Godin Y	140,225	100,812	Lebel G	140,225	57,320
<i>Allowance as Chief</i>			LeBlanc D	140,225	121,483
<i>Other Opposition</i>			Lee D	140,225	44,228
<i>Party Whip</i>	9,700		Leung S	140,225	109,188
Goldring P	140,225	83,244	Lill WE	140,225	70,406
Goodale Hon RE	140,225	59,770	Lincoln C	140,225	25,509
Gouk JW	140,225	167,507	Longfield J	140,225	58,802
Graham Hon B	140,225	59,813	Loubier Y	140,225	73,893
Gray Rt Hon H	112,320	32,821	Lunn GV	140,225	143,701
Grewal G	140,225	93,383	Lunney J	140,225	123,778
Grey DC	140,225	128,044	MacAulay Hon L	140,225	139,385

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
\$	\$	\$	\$	\$	\$
MacKay PG	140,225	96,958	Pallister B	140,225	100,824
<i>Allowance as</i>			Pankiw J.	140,225	159,985
<i>Other Opposition Party</i>			Paquette P	140,225	39,722
<i>House Leader</i>	13,795		Paradis Hon D	140,225	44,960
Macklin P.	140,225	67,489	Parrish C	140,225	37,223
Mahoney SW	140,225	72,183	Patry B	140,225	33,435
Malhi G	140,225	53,307	Penson C	138,925	100,662
Maloney JD	140,225	68,840	Peric J.	140,225	52,363
Manley Hon JP	140,225	9,073	Perron GA	140,225	42,339
Manning P	118,325	69,841	Peschisolido J	140,225	166,674
Marceau R	140,225	64,508	Peterson Hon J.	140,225	53,439
Marcell S	140,225	45,177	Pettigrew Hon P	140,225	30,125
Mark IM	140,225	166,283	Phinney EL	140,225	52,724
Marleau Hon D	140,225	57,795	Picard P	140,225	48,714
Martin K	140,225	58,388	Pickard RW	140,225	73,543
Martin Hon P	140,225	59,623	Pillitteri G	140,225	51,883
Martin PD	140,225	127,914	Plamondon L	140,225	81,479
Mathews WB	138,925	199,430	Pratt D	140,225	19,608
Mayfield P	138,925	101,805	Price D	140,225	59,557
McCallum Hon J	140,225	74,899	Proctor JR	140,225	78,148
McCormick L	140,225	78,200	Proulx M	140,225	13,409
McDonough A	140,225	117,621	Provenzano CF	140,225	92,585
<i>Allowance as Leader</i>			Rajotte J.	140,225	100,106
<i>Other Opposition Party</i>	47,875		Redman K	140,225	72,036
McGuire J	140,225	90,091	Reed JAA	140,225	58,524
McKay J	140,225	72,257	Regan GP	140,225	108,896
McLellan Hon A	140,225	101,836	Reid S	140,225	28,996
McNally GH	140,225	181,550	Reynolds J	140,225	192,198
McTeague D	140,225	67,246	<i>Allowance as</i>		
Ménard R	140,225	19,104	<i>Chief Official</i>		
Meredith V	140,225	136,626	<i>Opposition Whip</i>	3,893	
Merrifield R	138,925	114,558	<i>Allowance as</i>		
Milliken Hon P	140,225	18,661	<i>Official Opposition</i>		
<i>Allowance as</i>			<i>House Leader</i>	20,650	
<i>Deputy Speaker and</i>			<i>Allowance as</i>		
<i>Chairperson of</i>			<i>Leader of the</i>		
<i>Committees of the Whole House</i>	324		<i>Official Opposition</i>	19,137	
<i>Allowance as</i>			Richardson J	140,225	56,213
<i>Speaker of the</i>			Ritz G	140,225	161,063
<i>House of Commons</i>	64,450		<i>Allowance as</i>		
Mills B	140,225	119,323	<i>Deputy Official</i>		
Mills D	140,225	69,464	<i>Opposition Whip</i>	2,022	
Minna Hon M	140,225	57,532	Robillard Hon L	140,225	6,123
Mitchell Hon A	140,225	62,218	Robinson SJ	140,225	169,674
Moore J	140,225	130,510	Rocheleau Y	140,225	39,266
Murphy S	140,225	93,536	Rock Hon A	140,225	78,738
Myers LA	140,225	110,315	Roy JY	140,225	93,321
Nault Hon RD	138,925	139,985	Saada J	140,225	40,958
Neville A	140,225	95,143	<i>Allowance as</i>		
Normand Hon G	140,225	85,992	<i>Deputy</i>		
Nystrom Hon L	140,225	101,714	<i>Government Whip</i>	9,655	
O'Brien L	138,925	269,649	Sauvageau B	140,225	55,556
O'Brien PW	140,225	82,461	Savoy A	140,225	94,076
O'Reilly J	140,225	58,670	Scherrer H	140,225	51,457
Obhrai D	140,225	80,699	Schmidt W	140,225	90,111
Owen Hon S	140,225	182,901	Scott Hon A	140,225	68,121
Pagtakhan Hon R	140,225	76,819	Serré B	138,925	95,685
			Sgro J	140,225	65,506
			Shepherd A	140,225	48,769

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—*Concluded*

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
\$	\$	\$	\$	\$	\$
Skelton C.	140,225	98,144	Tonks A.	140,225	82,560
Solberg M.	140,225	153,675	Toroney P.	140,225	44,876
Sorenson K.	140,225	110,936	Tremblay S.	140,225	69,051
Speller RS.	140,225	125,675	Tremblay ST.	140,225	60,040
Spencer L.	140,225	78,332	Ur RM.	140,225	67,977
St. Denis B.	138,925	109,442	Valeri T.	140,225	54,241
St-Hilaire C.	140,225	54,460	Vancloef Hon L.	140,225	70,718
St-Jacques D.	140,225	51,049	Vellacott M.	140,225	121,830
St-Julien G.	138,925	157,258	Venne P.	140,225	42,219
Steckle P.	140,225	96,813	Volpe J.	140,225	55,127
Stewart Hon J.	140,225	55,043	Wappel TW.	140,225	68,732
Stinson D.	140,225	141,044	Wasylycia-Leis J.	140,225	80,153
Stoffer P.	140,225	72,983	Wayne E.	140,225	70,185
Strahl C.	140,225	153,412	Whelan Hon S.	140,225	93,764
<i>Allowance as</i>			White R.	140,225	160,477
<i>Official Opposition</i>			<i>Allowance as</i>		
<i>House Leader</i>	3,812		<i>Official Opposition</i>		
Szabo P.	140,225	60,886	<i>House Leader</i>	9,434	
Telegdi A.	140,225	49,813	White T.	140,225	127,802
Thibault Hon R.	140,225	72,714	Wilfert B.	140,225	95,460
Thibeault Y.	140,225	30,648	Williams J.	140,225	115,291
Thompson G.	140,225	108,636	Wood RE.	140,225	61,334
Thompson M.	140,225	138,228	Yelich L.	140,225	158,276
Tirabassi T.	140,225	62,733	Former Members ⁽³⁾		171,259
Tobin Hon B.	114,905	106,477			
Toews V.	140,225	101,741	Total	42,485,577	25,154,117

⁽¹⁾ Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

⁽²⁾ This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

⁽³⁾ Removal, winding-up, resettlement and other expenses.

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2001-2002

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Assad M	Minister of Citizenship and Immigration		Marcel S	Minister of Industry	
	December 22, 2000 to September 11, 2002	13,825		February 18, 2002 to September 11, 2002	1,555
Bellemare E	Minister for International Cooperation		Matthews WB	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs	
	December 22, 2000 to September 11, 2001	6,418		December 22, 2000 to September 11, 2002	13,825
Bulte S	Minister of Canadian Heritage		McCallum	Minister of Finance	
	December 22, 2000 to September 11, 2002	13,825	Hon J	September 12, 2001 to January 14, 2002	4,562
Cannis J	Minister of Industry		McCormick L	Minister of Agriculture and Agri-Food	
	December 22, 2000 to September 11, 2001	6,418		December 22, 2000 to September 11, 2002	13,825
Carroll A	Minister of Foreign Affairs		Myers LA	Solicitor General of Canada	
	September 12, 2001 to September 11, 2002	7,407		December 22, 2000 to September 11, 2002	13,825
Castonguay J	Minister of Health		O'Brien L	Minister of Fisheries and Oceans	
	September 12, 2001 to September 11, 2002	7,407		December 22, 2000 to September 11, 2001	6,418
Charbonneau Y	Minister of Health		O'Brien PW	Minister for International Trade	
	December 22, 2000 to September 11, 2001	6,418		December 22, 2000 to September 11, 2002	13,825
Cullen R	Minister of Finance		O'Reilly J	Minister of National Defence	
	December 22, 2000 to September 11, 2001	6,418		December 22, 2000 to September 11, 2002	13,825
Drouin Hon C	Minister of Industry		Owen Hon S	Minister of Justice and Attorney General of Canada	
	September 12, 2001 to January 14, 2002	4,562		September 12, 2001 to January 14, 2002	4,562
Farrah G	Minister of Fisheries and Oceans		Paradis Hon D	Minister of Foreign Affairs	
	September 12, 2001 to September 11, 2002	7,407		December 22, 2000 to September 11, 2001	6,418
Finlay J	Minister of Indian Affairs and Northern Development		Provenzano CF	Minister of Veterans Affairs	
	December 22, 2000 to September 11, 2002	13,825		December 22, 2000 to September 11, 2002	13,825
Folco R	Minister of Human Resources Development		Redman K	Minister of the Environment	
	December 22, 2000 to September 11, 2002	13,825		December 22, 2000 to September 11, 2002	13,825
Harvey A	Minister of Transport		Regan GP	Leader of the Government in the House of Commons	
	September 12, 2001 to September 11, 2002	7,407		September 12, 2001 to September 11, 2002	7,407
Jennings M	Minister for International Cooperation		Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board	
	September 12, 2001 to September 11, 2002	7,407		December 22, 2000 to September 11, 2002	13,825
Jordan J	Prime Minister		Shepherd A	President of the Treasury Board and Minister responsible for Infrastructure	
	December 22, 2000 to September 11, 2002	13,825		December 22, 2000 to September 11, 2002	13,825
Lee D	Leader of the Government in the House of Commons		St. Denis B	Minister of Transport	
	December 22, 2000 to September 11, 2001	6,418		December 22, 2000 to September 11, 2001	6,418
Leung S	Minister of National Revenue		Szabo P	Minister of Public Works and Government Services	
	December 22, 2000 to September 11, 2002	13,825		December 22, 2000 to September 11, 2002	13,825
Longfield J	Minister of Labour		Wilfert B	Minister of Finance	
	December 22, 2000 to September 11, 2001	6,418		February 18, 2002 to September 11, 2002	1,555
Macklin P	Minister of Justice and Attorney General of Canada		Total		355,580
	February 18, 2002 to September 11, 2002	1,555			
Malhi G	Minister of Labour				
	September 12, 2001 to September 11, 2002	7,407			
Maloney JD	Minister of Justice and Attorney General of Canada				
	December 22, 2000 to September 11, 2001	6,418			

Parliament

House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Abbott J	Canadian Heritage — Vice-chairperson From October 04, 2001	2,410	Fontana JF	Citizenship and Immigration — Chairperson From February 20, 2001	10,402
Adams WP	Procedure and House Affairs — Chairperson From September 27, 2001	4,804	Forseth P	Citizenship and Immigration — Vice-chairperson From October 02, 2001	2,437
	Human Resources Development and Status of Persons with Disabilities — Chairperson From February 20, 2001 to September 26, 2001 ..	5,598	Gallant C	Canadian Heritage — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Alcock R	Health — Vice-chairperson From October 02, 2001	2,437	Godfrey JF	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Assadourian S	Fisheries and Oceans — Vice-chairperson From February 28, 2001 to September 27, 2001 ..	2,823	Goldring P	National Defence and Veterans Affairs — Vice-chairperson From February 22, 2001 to September 27, 2001 ..	2,909
Augustine J	Foreign Affairs and International Trade — Vice-chairperson From October 02, 2001 to February 18, 2002	1,883	Graham Hon B	Foreign Affairs and International Trade — Chairperson From February 20, 2001 to January 14, 2002	8,406
	Foreign Affairs and International Trade — Chairperson From February 19, 2002	1,063	Grewal G	Scrutiny of Regulations — Chairperson From October 25, 2001	4,094
Barnes S	Finance — Chairperson From February 19, 2002	1,063	Grose IB	Justice and Human Rights — Vice-chairperson From February 21, 2001 to September 27, 2001 ..	2,923
Beaumier C	Foreign Affairs and International Trade — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938	Harb M	Public Accounts — Vice-chairperson From February 20, 2001	5,429
Bélanger M	Official Languages — Chairperson From March 13, 2001	9,865	Harris RM	Procedure and House Affairs — Vice-chairperson From September 27, 2001 to January 29, 2002 ...	1,661
Benoit L	National Defence and Veterans Affairs — Vice-chairperson From October 02, 2001	2,437	Hill J	Transport and Government Operations — Vice-chairperson From February 21, 2001 to September 27, 2001 ..	2,923
Bevilacqua	Finance — Chairperson From February 19, 2001 to January 14, 2002	8,433	Hilstrom H	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443
Hon M	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From October 04, 2001	4,624	Hubbard C	Agriculture and Agri-Food — Chairperson From February 19, 2001	10,429
Bonin R	Procedure and House Affairs — Vice-chairperson From February 05, 2002	758	Jackson O	Transport and Government Operations — Chairperson From February 21, 2001	10,375
Breitkreuz G	Finance — Vice-chairperson From February 19, 2001 to September 27, 2001 ..	2,952	Jennings M	Public Accounts — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Brisson S	Health — Chairperson From February 22, 2001	10,348	Karetak-	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From February 20, 2001 to October 3, 2001	5,778
Caccia Hon CL	Environment and Sustainable Development — Chairperson From February 22, 2001	10,348	Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From October 04, 2001	2,410
Cadman C	Justice and Human Rights — Vice-chairperson From February 21, 2001	5,414	Kraft Sloan KM	Environment and Sustainable Development — Vice-chairperson From February 22, 2001	5,400
Calder MJ	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443	Lastewka W	Industry, Science and Technology — Chairperson From February 19, 2002	1,063
Cummins JM	Fisheries and Oceans — Vice-chairperson From October 03, 2001	2,424		Industry, Science and Technology — Vice-chairperson From February 21, 2001 to February 18, 2002 ...	4,860
Discepola N	Finance — Vice-chairperson From February 19, 2001	5,443	Lee D	Procedure and House Affairs — Chairperson From February 07, 2001 to September 26, 2001 ..	5,950
Duncan J	Fisheries and Oceans — Vice-chairperson From February 15, 2001 to September 27, 2001 ..	3,009			
Easter W	Fisheries and Oceans — Chairperson From February 28, 2001	10,185			
Epp MK	Finance — Vice-chairperson From October 01, 2001	2,450			

Parliament

House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Lincoln C	Canadian Heritage — Chairperson		Phinney EL	Public Accounts — Vice-chairperson	
	From February 20, 2001	10,402		From October 03, 2001	2,424
Longfield J	Human Resources Development and Status of Persons with Disabilities — Chairperson		Pratt D	National Defence and Veterans Affairs — Chairperson	
	From October 02, 2001	4,675		From February 22, 2001	10,348
Mahoney SW	Citizenship and Immigration — Vice-chairperson			National Defence and Veterans Affairs — Vice-chairperson	
	From October 02, 2001	2,437	Proulx M	From February 22, 2001	5,400
Mark IM	Citizenship and Immigration — Vice-chairperson			Transport and Government Operations — Vice-chairperson	
	From February 20, 2001 to September 27, 2001 ..	2,938		From February 21, 2001	5,414
McCallum	Citizenship and Immigration —		Reid S	Official Languages — Vice-chairperson	
Hon J	Vice-chairperson			From March 13, 2001	5,145
	From February 20, 2001 to September 27, 2001 ..	2,938	Reynolds J	Procedure and House Affairs — Vice-chairperson	
McKay J	Justice and Human Rights — Vice-chairperson			From February 07, 2001 to September 27, 2001 ..	3,123
	From March 21, 2002	145	Saada J	Procedure and House Affairs — Vice-chairperson	
McTeague D	Industry, Science and Technology — Vice-chairperson			From February 07, 2001	5,614
	From February 19, 2002	554	Schmidt W	Scrutiny of Regulations — Chairperson	
Meredith V	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson			From June 07, 2001 to September 27, 2001	2,898
	From February 20, 2001 to September 27, 2001 ..	2,938	Scott Hon A	Justice and Human Rights — Chairperson	
Merrifield R	Health — Vice-chairperson			From February 21, 2001	10,375
	From February 22, 2001	5,400	Sgro J	Health — Vice-chairperson	
Mills B	Environment and Sustainable Development — Vice-chairperson			From February 22, 2001 to September 27, 2001 ..	2,909
	From February 22, 2001	5,400	Skelton C	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson	
Mills D	Canadian Heritage — Vice-chairperson			From February 05, 2002	758
	From February 20, 2001	5,429	Solberg M	Foreign Affairs and International Trade — Vice-chairperson	
Moore J	Transport and Government Operations — Vice-chairperson			From February 20, 2001 to September 27, 2001 ..	2,938
	From October 01, 2001	2,450	St-Jacques D	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson	
Pallister B	Foreign Affairs and International Trade — Vice-chairperson			From February 20, 2001	5,429
	From October 02, 2001	2,437	Steckle P	Fisheries and Oceans — Vice-chairperson	
Pankiw J	Scrutiny of Regulations — Chairperson			From October 03, 2001	2,424
	From March 13, 2001 to June 01, 2001	2,058	Thibeault Y	Official Languages — Vice-chairperson	
Paradis Hon D	Justice and Human Rights — Vice-chairperson			From March 13, 2001	5,145
	From October 02, 2001 to March 20, 2002	2,292	Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson	
Patry B	Foreign Affairs and International Trade — Vice-chairperson			From February 20, 2001	5,429
	From February 19, 2002	554	Wappel TW	Scrutiny of Regulations — Vice-chairperson	
Penson C	Industry, Science and Technology — Vice-chairperson			From March 13, 2001	5,145
	From February 21, 2001	5,414	Whelan Hon S	Industry, Science and Technology — Chairperson	
Peschisolido J	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson			From February 21, 2001 to January 14, 2002	8,379
	From October 02, 2001 to February 01, 2002	1,635	Williams J	Public Accounts — Chairperson	
				From February 20, 2001	10,402
			Total		370,653

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2001 to March 31, 2002)			
Bevilacqua Hon E	9,953	451	10,404
Blondin-Andrew Hon E	49,322	2,122	51,444
Boudria Hon D	52,593	1,671	54,264
Byrne Hon G	13,301	547	13,848
Chan Hon R	178		178
Coderre Hon D	39,447	1,671	41,118
De Villers Hon P	9,795	451	10,246
Drouin Hon C	9,795	451	10,246
Fry Hon H	39,349	1,671	41,020
Goodale Hon R	13,060	451	13,511
Gray Hon H	52,467	1,671	54,138
Kilgour Hon D	49,400	2,122	51,522
Knutson Hon G	9,795	451	10,246
Manley Hon J	13,496	451	13,947
McCallum Hon J	10,050	451	10,501
Mitchell Hon A	49,399	2,122	51,521
Normand Hon G	39,447	1,671	41,118
Owen Hon S	10,050	451	10,501
Pagtakhan Hon R	39,444	1,671	41,115
Paradis Hon D	10,050	451	10,501
Peterson Hon J	39,350	1,671	41,021
Thibault Hon R	52,593	1,671	54,264
Total	612,334	24,340	636,674

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties ⁽¹⁾	Conduct of elections	Voters information program	Special voting rules	Other activities ⁽²⁾	Electoral Boundaries Readjustment Act	Total
	\$	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>							
37 th general election (November 2001)	39,867	2,958,348	58,339	34,952			3,091,506
September 2001 by-elections ⁽³⁾	1,318	4,872					6,190
May 2001 by-elections ⁽⁴⁾	40,829	4,717	33,745				79,291
November 2000 by-elections ⁽⁵⁾		217					217
<i>Electoral Boundaries Readjustment Act</i>							
						1,689,419	1,689,419
Event readiness and Ottawa Headquarters	14,772,070		2,277,758	41,024	13,294,176		30,385,028
Total	14,854,084	2,968,154	2,369,842	75,976	13,294,176	1,689,419	35,251,651

⁽¹⁾ Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2001-2002.

⁽²⁾ Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2001-2002.

⁽³⁾ Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

⁽⁴⁾ Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (Nfld), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Frand Falls (Nfld), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

⁽⁵⁾ Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters	39,746	2,724,913	58,339	36,178		2,859,176
Newfoundland and Labrador		8,935				8,935
Prince Edward Island		2,163				2,163
Nova Scotia		2,303				2,303
New Brunswick		10,373				10,373
Quebec		45,830		(1,672)		44,158
Ontario	(80)	170,669		396		170,985
Manitoba		(8,713)				(8,713)
Saskatchewan		(3,387)		50		(3,337)
Alberta		13,184				13,184
British Columbia	250	(2,084)				(1,834)
Yukon Territory		(35)				(35)
Northwest Territories	(49)	(2,706)				(2,755)
Nunavut		(3,097)				(3,097)
Total	39,867	2,958,348	58,339	34,952		3,091,506

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—SEPTEMBER 2001 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters		2,650				2,650
Kings-Hants	838	960				1,798
Okanagan-Coquihalla	480	1,262				1,742
Total	1,318	4,872				6,190

DETAILS OF EXPENDITURES —ST. JOHN'S WEST BY-ELECTION (MAY 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters	32,572	4,595	33,745			70,912
Windsor West	2,229					2,229
St-Boniface	4,656	56				4,712
Calgary Southwest	1,372	66				1,438
Total	40,829	4,717	33,745			79,291

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont.	128,280,797	25,658,346	153,939,143
Regional Headquarters Atlantic, Moncton, NB	13,778,419	1,361,899	15,140,318
Learning Centre Atlantic, Moncton, NB	1,510,597	54,182	1,564,779
Springhill Institution, Springhill, NS	29,630,784	6,147,741	35,778,525
Dorchester Penitentiary, Dorchester, NB	25,983,099	2,041,451	28,024,550
Westmorland Institution, Dorchester, NB	11,997,906	1,066,877	13,064,783
Atlantic Institution, Renous, NB	22,954,739	1,394,663	24,349,402
Nova Institution for Women, Truro, NS	7,509,094	3,630,374	11,139,468
Halifax District Parole Office, Halifax, NS	3,056,824	89,064	3,145,888
Carleton Community Correctional Centre, Halifax, NS	661,632	146	661,778
Carleton Community Correctional Centre Annex, Halifax, NS	552,074	3,338	555,412
Truro District Parole Office, Truro, NS	1,337,938	93,924	1,431,862
Kentville Area Parole Office, Kentville, NS	910,761	4,658	915,419
Sydney Area Parole Office, Sydney, NS	750,468	8,314	758,782
Newfoundland District Parole Office, St-John's, Nfld	2,034,603	109,052	2,143,655
Corner Brook Area Parole Office, Corner Brook, Nfld	855,051	979	856,030
Grand Falls Area Parole Office, Grand Falls, Nfld	120,717	399	121,116
St John's Area Parole Office, St John's, Nfld	728,527	359	728,886
New Brunswick East District Parole Office, Moncton, NB	2,276,736	90,990	2,367,726
New Brunswick East District Systems, Moncton, NB	34,941	1,799	36,740
Charlottetown Area Parole Office, Charlottetown, PEI	321,018	97	321,115
Bathurst Area Parole Office, Bathurst, NB	778,454	1,498	779,952
New Brunswick West District Parole Office, Saint John, NB	1,412,693	19,764	1,432,457
New Brunswick West District Systems, Saint John, NB	36,503	600	37,103
Fredericton Area Parole Office, Fredericton, NB	411,171	647	411,818
Paratown Community Correctional Centre, Paratown, NB	794,666	655	795,321
Regional Treatment Centre Atlantic, Dorchester, NB	5,910,406	13,635	5,924,041
Regional Headquarters Quebec, Laval, Que	26,397,830	3,539,415	29,937,245
Quebec Staff College, Laval, Que	2,929,066	177,433	3,106,499
Montee St-Francois Institution, Laval, Que	12,075,746	572,483	12,648,229
Federal Training Centre, Laval, Que	20,035,236	955,956	20,991,192
Donnacona Institution, Donnacona, Que	29,823,869	711,257	30,535,126
Joliette Institution, Joliette, Que	8,822,590	3,278,265	12,100,855
Leclerc Institution, Laval, Que	29,784,378	2,030,521	31,814,899
Archambault Institution, Ste-Anne-des-Plaines, Que	26,337,184	405,624	26,742,808
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	13,189,629	1,006,244	14,195,873
Quebec Regional Reception Centre, Laval, Que	31,340,063	473,763	31,813,826
Drummond Institution, Drummondville, Que	21,533,771	794,282	22,328,053
Cowansville Institution, Cowansville, Que	27,279,423	933,642	28,213,065
La Macaza Institution, L'Annonciation, Que	19,435,010	691,572	20,126,582
Port-Cartier Institution, Port-Cartier, Que	21,261,489	1,066,210	22,327,699
Montreal Metropolitan District Parole Office, Montreal, Que	3,382,703	264,409	3,647,112
Longueuil Area Parole Office, Longueuil, Que	1,100,126	2,910	1,103,036
Ville-Marie Parole Office, Montreal, Que	5,319,671	3,146	5,322,817
Lafontaine Area Parole Office, Montreal, Que	3,847,159	1,080	3,848,239
J B Martineau Community Correctional Centre, Montreal, Que	1,180,490	12,444	1,192,934
Ogilvy Community Correctional Centre, Montreal, Que	733,562	550	734,112
Sherbrooke Community Correctional Centre, Montreal, Que	809,810	8,693	818,503
Langelier Area Parole Office, St-Leonard, Que	4,552,084	1,036	4,553,120
Granby Area Parole Office, Granby, Que	1,164,405	67	1,164,472
Hochelaga Community Correctional Centre, Montreal, Que	718,551	28,656	747,207
Estrie Area Parole Office, Montreal, Que	1,431,272	870	1,432,142
East and West Quebec District Parole Office, St-Jerome, Que	1,108,151	141,254	1,249,405
Quebec Area Parole Office, Quebec, Que	3,601,261	28,128	3,629,389
Rimouski Area Parole Office, Rimouski, Que	617,265	161	617,426
Chicoutimi Area Parole Office, Chicoutimi, Que	461,842	186	462,028
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,575,534	729	1,576,263

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Laval Area Parole Office, Laval, Que	2,846,488	394	2,846,882
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	429,318	883	430,201
Hull Area Parole Office, Hull, Que	998,111	37	998,148
Laurentian Area Parole Office, St-Jerome, Que	2,661,306	55,687	2,716,993
Lanaudiere Area Parole Office, Lachenaie, Que	1,789,444	160,528	1,949,972
Ontario Regional Headquarters Ontario, Kingston, Ont	15,428,727	4,903,480	20,332,207
Correctional Learning Centre, Kingston, Ont	3,751,956	158,611	3,910,567
Regional Treatment Centre, Kingston, Ont	14,933,815	68,499	15,002,314
Kingston Penitentiary, Kingston, Ont	31,426,026	1,961,941	33,387,967
Millhaven Institution, Bath, Ont	34,335,787	559,734	34,895,521
Fenbrook Institution, Gravenhurst, Ont	23,164,607	716,179	23,880,786
Bath Institution, Bath, Ont	19,379,700	835,781	20,215,481
Prison for Women, Kingston, Ont	743,411	87,395	830,806
Isabel McNeil House, Kingston, Ont	1,212,831	1,545	1,214,376
Collins Bay Institution, Kingston, Ont	21,165,130	539,105	21,704,235
Frontenac Institution, Kingston, Ont	9,630,450	1,516,762	11,147,212
Beaver Creek Institution, Gravenhurst, Ont	9,009,065	493,751	9,502,816
Joyceville Institution, Kingston, Ont	27,048,002	968,659	28,016,661
Pittsburgh Institution, Kingston, Ont	10,831,619	891,903	11,723,522
Warkworth Institution, Campbellford, Ont	31,490,651	4,715,331	36,205,982
Grand Valley Institution for Women, Kitchener, Ont	9,658,898	1,825,014	11,483,912
Eastern and Northern Ontario District Parole Office, Kingston, Ont	2,430,895	3,202	2,434,097
Barrie Area Parole Office, Barrie, Ont	802,003	6,031	808,034
Kingston Supervision, Kingston, Ont	1,355,600	2,635	1,358,235
Peterborough Area Parole Office, Peterborough, Ont	1,389,678	2,722	1,392,400
Portsmouth Community Correctional Centre, Kingston, Ont	971,678	3,446	975,125
Muskoka Area Parole Office, Gravenhurst, Ont	190,667	1,148	191,815
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	198,600	868	199,468
Sudbury Area Parole Office, Sudbury, Ont	1,427,524	2,405	1,429,929
Timmins Area Parole Office, Timmins, Ont	69,212	158	69,370
Ottawa Area Parole Office, Ottawa, Ont	3,932,410	880	3,933,290
Central Ontario District Parole Office, Toronto, Ont	2,479,650	9,080	2,488,730
Keele Community Correctional Centre, Toronto, Ont	1,234,370	479	1,234,849
Downtown Toronto Area Parole Office, Toronto, Ont	3,525,698	683	3,526,381
Toronto East Area Parole Office, Toronto, Ont	1,740,609	2,367	1,742,976
Toronto West Area Parole Office, Toronto, Ont	619,050	1,011	620,061
Peel Area Parole Office, Toronto, Ont	1,846,164	3,462	1,849,626
Team Parole Supervision Office, Toronto, Ont	498,437	1,587	500,024
Women Supervision Unit, Toronto, Ont	1,145,737	202	1,145,939
Hamilton District Parole Office, Hamilton, Ont	455,858	543	456,401
Hamilton Area Parole Office, Hamilton, Ont	3,100,702	775	3,101,477
Hamilton Community Correctional Centre, Hamilton, Ont	909,184	659	909,843
St. Catharines Area Parole Office, St. Catharines, Ont	742,100	1,078	743,178
Western Ontario District Parole Office, London, Ont	6,656		6,656
West Ontario District Parole Office, London, Ont	492,411		492,411
Windsor Area Parole Office, Windsor, Ont	1,049,064	2,540	1,051,604
London Area Parole Office, London, Ont	2,166,586	1,248	2,167,834
Guelph Area Parole Office, Guelph, Ont	1,922,011	4,494	1,926,505
Brantford Area Parole Office, Brantford, Ont	305,432	26	305,458
Nunavut Community Office, Iquluit, Nunavut	960,598	1,346	961,944
Regional Headquarters Prairies, Saskatoon, Sask	10,035,433	71,585	10,107,018
Prairies Staff College, Saskatoon, Sask	3,255,167	98,466	3,353,633
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,033,101	2,149,311	28,182,412
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	8,291,373	1,686,517	9,977,890
Stony Mountain Institution, Winnipeg, Man	30,988,880	4,627,394	35,616,274
Rockwood Institution, Stony Mountain, Man	9,262,951	306,021	9,568,972
Saskatchewan Penitentiary, Prince Albert, Sask	42,457,457	2,450,180	44,907,637

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Riverbend Institution, Prince Albert, Sask.	6,501,918	269,615	6,771,533
Okimaw Ochi Healing Lodge, Maple Creek, Sask.	4,629,444	299,100	4,928,544
Willow Cree Healing Lodge, Sask.	1,117,743	1,539,544	2,657,287
Drumheller Institution, Drumheller, Alta.	32,612,710	3,096,181	35,708,891
Grande Cache Institution, Grande Cache, Alta.	14,789,036	2,361,045	17,150,081
Pe Sakastew Institution, Hobbema, Alta.	3,688,671	200,674	3,889,345
Bowden Institution, Innisfail, Alta.	31,308,841	1,296,541	32,605,382
Edmonton Institution for Women, Edmonton, Alta.	9,036,523	3,326,966	12,363,489
Edmonton Institution, Edmonton, Alta.	26,740,505	947,160	27,687,665
Grierson Institution, Edmonton, Alta.	2,112,625	134,861	2,247,486
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	8,608,567	303,337	8,911,904
Saskatchewan District Parole Office, Regina, Sask.	6,825,096	286,364	7,111,460
Edmonton District Parole Office, Edmonton, Alta.	11,799,082	214,428	12,013,510
Grierson Centre, Edmonton, Alta.	385,499	15,640	401,139
Red Deer Area Parole Office, Red Deer, Alta.	522,778	1,127	523,905
Yellowknife Area Parole Office, Yellowknife, NWT.	1,325,848	3,150	1,328,998
Grande Prairie Sub-office, Grande Prairie, Alta.	78,814	520	79,334
Fort McMurray Sub-office, Fort McMurray, Alta.	68,344	7	68,351
St. Paul Area Parole Office, St. Paul, Alta.	25		25
Calgary District Parole Office, Calgary, Alta.	6,040,572	73,176	6,113,748
Lethbridge Area Parole Office, Lethbridge, Alta.	354,626	2,879	357,505
Drumheller Parole Office, Drumheller, Alta.	111,314	235	111,549
Medecine Hat Parole Office, Medecin Hat, Alta.	101,007		101,007
Regional Headquarters Pacific, Clearbrook, BC.	13,211,619	4,599,883	17,811,502
Pacific Staff College, Mission, BC.	2,599,741	104,914	2,704,655
Pacific Shared Services, Clearbrook, BC.	27,713,410	219,885	27,933,295
William Head Institution, Victoria, BC.	13,020,475	1,336,613	14,357,088
Pacific Regional Reception Assessment Centre, Abbotsford, BC.	2,391,896	586	2,392,482
Matsqui Institution, Abbotsford, BC.	18,155,026	783,488	18,938,514
Pacific Regional Health Centre, Abbotsford, BC.	17,466,132	23,705,311	41,171,443
Mountain Institution, Agassiz, BC.	19,334,066	1,468,445	20,802,511
Kent Institution, Agassiz, BC.	22,464,830	999,364	23,464,194
Elbow Lake Institution, Harrison Mills, BC.	3,977,899	422,794	4,400,693
Ferndale Institution, Mission, BC.	6,706,370	679,709	7,386,079
Mission Institution, Mission, BC.	15,546,123	1,118,326	16,664,449
Pacific Region Community Parole Offices (general), Matsqui, BC.	251,009		251,009
Vancouver and New Westminter Area Parole Office, Vancouver, BC.	7,876,573	138,097	8,014,670
Vancouver Island Area Parole Office, Victoria, BC.	3,076,639	15,064	3,091,703
Fraser Valley District, Abbotsford, BC.	1,988,664	14,930	2,003,594
Interior Area Parole Office, Kamloops, BC.	2,882,375	26,511	2,908,886
Community Corrections Administration Office, Abbotsford, BC.	773,837	16,765	790,602
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,800,422	624,461	2,424,883
Vancouver Community Corrections, Vancouver, BC.	60,223		60,223
Northern Interior Area Parole Office, Prince George, BC.	1,980,514	7,559	1,988,073
Total	1,378,745,507	141,487,460	1,520,232,967

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,027,700	24,334,000
Canadian Dairy Commission—				
Program expenditures	20			297,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	25		535,000	11,631,000
Canadian Grain Commission—				
Program expenditures	35	318,401	148,400	3,166,000
Canadian Grain Commission Revolving Fund	5			
Canada Customs and Revenue Agency—				
Operating expenditures	1	117,588,153	15,216,000	56,080,000
Canadian Heritage—				
Department—				
Operating expenditures	1		3,285,698	6,709,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			401,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			55,627,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	35			72,000
Canadian Museum of Civilization—				
Operating and capital expenditures	40	287,198		1,868,000
Canadian Museum of Nature—				
Operating and capital expenditures	45	27,586		234,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	50	364,800		1,695,000
National Archives of Canada—				
Program expenditures, grants and contributions	55		224,000	2,379,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	60			533,000
National Battlefields Commission—				
Program expenditures	65			6,000
National Capital Commission—				
Operating expenditures	70			1,938,000
National Film Board—				
Grants and contributions	85			290,000
National Gallery of Canada—				
Operating and capital expenditures	90	116,688		864,000
National Library—				
Program expenditures	100			1,767,000
National Museum of Science and Technology—				
Operating and capital expenditures	105	76,627		756,000
Parks Canada Agency—				
Program expenditures	110	41,226	336,900	1,144,000
Public Service Commission—				
Program expenditures	120		8,917,518	5,326,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	125		48,000	487,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Citizenship and Immigration—				
Department—				
Operating expenditures	1		1,442,890	16,196,000
Immigration and Refugee Board of Canada—				
Program expenditures	15		200,000	4,654,000
Environment—				
Department—				
Operating expenditures	1		931,340	24,360,000
Canadian Environmental Assessment Agency—				
Program expenditures	15		68,000	323,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		179,545	4,877,000
Auditor General—				
Program expenditures and contributions	20			2,622,000
Canadian International Trade Tribunal—				
Program expenditures	25			454,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35			15,000
Fisheries and Oceans—				
Operating expenditures	1		2,212,017	36,192,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		3,426,200	14,506,000
Capital expenditures	5		2,748,000	
Canadian Commercial Corporation—				
Program expenditures	15			97,000
Canadian International Development Agency—				
Operating expenditures	20	379,000	224,000	6,569,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			262,000
International Joint Commission—				
Program expenditures	45			143,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,625	41,000
Northern Pipeline Agency—				
Program expenditures	55			4,000
Governor General—				
Program expenditures	1			593,000
Health—				
Department—				
Operating expenditures	1		1,792,752	31,853,000
Canadian Institutes of Health Research—				
Operating expenditures	10		75,000	97,000
Hazardous Materials Information Review Commission—				
Program expenditures	20			77,000
Patented Medicine Prices Review Board—				
Program expenditures	25		34,500	169,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Human Resources Development—				
Department—				
Operating expenditures	1	4,411,000	8,266,300	22,709,000
Canada Industrial Relations Board—				
Program expenditures	10			418,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			40,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		46,000	127,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		894,700	3,290,000
Indian and Inuit Affairs Program—				
Operating expenditures	5			10,141,000
Northern Affairs Program—				
Operating expenditures	35			2,652,000
Canadian Polar Commission—				
Program expenditures and contributions	50			6,000
Industry—				
Department—				
Operating expenditures	1		3,093,200	27,048,000
Canadian Intellectual Property Office Revolving Fund	S	331,426		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		1,876,573	2,136,000
Canadian Space Agency—				
Operating expenditures	30	916,106	252,000	3,267,000
Capital expenditures	35			
Canadian Tourism Commission—				
Program expenditures	45			237,000
Competition Tribunal—				
Program expenditures	50		110,600	56,000
Copyright Board—				
Program expenditures	55			56,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		617,385	1,338,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			34,000
National Research Council of Canada—				
Operating expenditures	75		406,500	14,045,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90		105,000	797,000
Social Sciences and Humanities Research Council—				
Operating expenditures	100		41,000	350,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	110			11,000
Statistics Canada—				
Program expenditures	115		194,000	26,131,000
Western Economic Diversification—				
Operating expenditures	120		1,127,000	1,405,000
Justice—				
Department—				
Operating expenditures	1	6,515,350	233,985	11,975,000
Canadian Human Rights Commission—				
Program expenditures	10			930,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Canadian Human Rights Tribunal—				
Program expenditures	15			
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		93,150	301,000
Federal Court of Canada—				
Program expenditures	30		289,500	1,676,000
Law Commission of Canada—				
Program expenditures	35			60,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	60,868		212,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures	45	20,007		321,000
Supreme Court of Canada—				
Program expenditures	50		75,750	613,000
Tax Court of Canada—				
Program expenditures	55		74,350	485,000
National Defence—				
Department—				
Operating expenditures	1		3,285,300	80,009,000
Capital expenditures	5		10,334,500	
Canadian Forces Grievance Board—				
Program expenditures	15		62,875	
Military Police Complaints Commission—				
Program expenditures	20			
Natural Resources—				
Department—				
Operating expenditures	1		810,700	19,554,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures	15			768,000
Canadian Nuclear Safety Commission—				
Program expenditures	20		33,000	4,316,000
National Energy Board—				
Program expenditures	30		26,300	803,000
Parliament—				
The Senate—				
Program expenditures	1			
Library of Parliament—				
Program expenditures	10		525,000	98,000
Privy Council—				
Department—				
Program expenditures	1			3,170,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		1,271,870	473,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10			168,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		468,843	1,579,000
Chief Electoral Officer—				
Program expenditures	20			1,027,000
Commissioner of Official Languages—				
Program expenditures	25		70,000	575,000
Millennium Bureau of Canada—				
Operating expenditures	30			

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
National Round Table on the Environment and the Economy—				
Program expenditures	40		30,000	94,000
Public Service Staff Relations Board—				
Program expenditures	45		28,890	330,000
Security Intelligence Review Committee—				
Program expenditures	50			24,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		39,135,164	55,246,000
Consulting and Audit Canada Revolving Fund	S			
Translation Bureau Revolving Fund	S	797,805		
Communication Canada ⁽¹⁾ —				
Program expenditures	15		30,000	402,000
Solicitor General—				
Department—				
Operating expenditures	1		173,000	1,231,000
Canadian Security Intelligence Service—				
Program expenditures	10			8,756,000
Correctional Service—				
Operating expenditures, grants and contributions	15	12,000,000	700,438	81,602,000
National Parole Board—				
Program expenditures	25		145,000	1,571,000
Office of the Correctional Investigator—				
Program expenditures	30	66,000		18,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	43,933,934	1,045,272	12,912,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			8,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50	60,000		37,000
Transport—				
Department—				
Operating expenditures	1		508,050	22,861,000
Payments to Marine Atlantic Inc	20			437,000
Payments to VIA Rail Canada Inc	25			562,000
Canadian Transportation Agency—				
Program expenditures and contributions	30		78,891	1,279,000
Civil Aviation Tribunal—				
Program expenditures	35			41,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		31,762,757	4,824,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1		1,489,400	14,263,000
Veterans Review and Appeal Board Program—				
Program expenditures	10			320,000
Total		188,312,175	152,911,328	773,933,000

⁽¹⁾ Previously Canada Information Office.

SECTION 14

2001-2002

PUBLIC ACCOUNTS OF CANADA

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